ACCOUNTING PROCEDURES

Accounting Procedures Manual for the State of Georgia
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Georgia Department of Audits and Accounts
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State Auditor

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SECTION ONE
INTRODUCTION

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STATE OF GEORGIA
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SECTION: ONE - INTRODUCTION
TOPIC: FOREWORD

The Department of Audits and Accounts, in conformity with The Official Code Of Georgia Annotated (OCGA), Sections 50-6-7 has the responsibility for developing and maintaining uniform accounting rules and regulations for State organizations. In order to meet this requirement the Department of Audits and Accounts issued accounting manuals in 1967 and 1978. This manual replaces the 1978 manual.

Revision of this manual was required in order to respond to changes in the State's primary accounting system, to revise the State's chart of accounts, and to ensure conformity with generally accepted accounting principles (GAAP). Revisions made to the State's chart of accounts have resulted in changes to account numbers and definitions of accounts. This manual will be periodically updated. Updates which have not been formally included within this manual are available on our website at:

http://www.audits.state.ga.us/departments/internet/sgd/sgdrpts/updt_log.pdf

Section One of this manual provides general information including a description of the State organizations to which this manual applies, a basic overview of GAAP, accounting requirements for grants (federal funds), closing procedures and financial statement issuance requirements. Section Two lists the State's chart of accounts, and provides a definition for each account and a description of expenditure/expense functions. Section Two also provides guidance concerning fund source (program) identifiers, expenditure/expense functions and *Catalog of Federal Domestic Assistance* numbers. Section Three lists statutes governing State accounting practices and procedures as prescribed by the State Auditor. Section Four addresses issues that are procedural in nature but do not readily relate to other sections of the manual. Section Five provides guidance concerning internal control and Section Six provides instructions for making inquiries concerning the contents of this manual, in addition to describing procedures for requesting manual updates.

APPLICABILITY

Financial accountability requires that accounting records be uniformly maintained. In order to ensure that State accounting records are maintained in a uniform manner this manual should be utilized by all State organizations, with the exception of the Board of Regents and its colleges and universities, which are included in the State financial reporting entity as defined by the Governmental Accounting and Standards Board (GASB) in Section 2100 of its *Codification of Governmental Accounting and Financial Reporting Standards*. Schedule "1A" of this section provides a listing of the State organizations to which this manual applies.

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TOPIC: **FOREWORD**

State organizations not on the Phoenix System were encouraged to convert to the new chart of accounts during the fiscal year ending June 30, 2000. If such a conversion has not been completed, then a crosswalk must be available between the chart of accounts utilized by the organization and the chart listed in this manual. Reports submitted to the Office of Planning and Budget (OPB) and the Legislative Budget Office (LBO) must be prepared utilizing the new chart of accounts. Organizations utilizing crosswalks for reporting purposes must convert to the new chart upon changing or upgrading their present accounting system. State organizations created by statute subsequent to the issuance date of this manual should contact the Department of Audits and Accounts for guidance as to application of appropriate procedures and accounts.

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TOPIC: GAAP OVERVIEW

This manual has been designed to provide guidance concerning generally accepted accounting principles (GAAP). Additional authoritative guidance may be obtained from the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. The GASB *Codification* is a compilation of not only the GASB's pronouncements but also effective pronouncements of the National Council on Governmental Accounting (NCGA) and the AICPA. Additional guidance may be found in the *Miller Governmental GAAP Guide* and the Government Finance Officers Association's (GFOA) publication *Governmental Accounting, Auditing and Financial Reporting* (GAAFR). Both of these sources provide excellent discussions of most aspects of governmental GAAP and numerous examples of GAAP accounting entries.

GAAP HIERARCHY

The American Institute of Certified Public Accountants (AICPA), in its Statement of Auditing Standards No. 69 established the current hierarchy of GAAP for state and local governments. This hierarchy is outlined in the following table.

LEVEL	GASB	AICPA	OTHER
One	Statements and Interpretations		
Two	Technical Bulletins	Audit and Accounting Guides/Statements of Position (SOPs) (Specific to Government and Cleared by the GASB)	
Three	Emerging Issues Task Force Consensus Positions	AcSEC Practice Bulletins (Specific to Government and Cleared by the GASB)	
Four	Implementation Guides	Audit and Accounting Guides/SOPs/AcSEC Practice Bulletins (Specific to Government but not Cleared by the GASB)	Widely Recognized Prevalent Practice (e.g., *1994 Governmental Accounting, Auditing and Financial Reporting* (GAAFR)
Other Sources	Concept Statements		GAAFR Review/Textbooks/ Articles/Financial Accounting Standards Board (FASB) Pronouncements

GAAP HIERARCHY - PROPRIETARY FUND ACCOUNTING

GASB Codification Section P80 defines accounting and financial reporting for proprietary funds. In section P80-102 it is stated that "Proprietary funds should be reported based on all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those

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pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure." In addition, section P80-103 provides the option of applying FASB Statements and Interpretations issued after November 30, 1989, "except for those that conflict with or contradict GASB pronouncements." However, in order to insure conformity in State accounting procedures this option should not be exercised by State organizations.

GAAP FUND STRUCTURE

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Fund financial statements should be used to report detailed information about the primary government, including its blended component units. The focus of governmental and proprietary fund financial statements is on major funds. [NCGAS 1, ¶16; GASBS 34, ¶6 and ¶75]

Funds used in the governmental financial reporting model are classified into three broad categories: governmental, proprietary and fiduciary.

The governmental fund category includes activities usually associated with a typical state or local government's operations. The focus of the individual funds within this category is on the measurement of the sources, uses and balances of current financial resources. Governmental fund revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due. Individual funds included with the governmental fund category are:

> General Fund - The general fund is used to account for all financial resources not required to be accounted for in another fund. This fund is a government's operating fund and transactions included within this fund relate to resources obtained and used for services traditionally provided by a government.
>
> Special Revenue Fund - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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Debt Service Fund - Debt service funds are used to account for the accumulation of resources for, and the payment of principal and interest on general long-term debt.

Capital Projects Fund - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments.)

Permanent Fund - Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is for the benefit of the government or its citizenry.

The proprietary fund category often emulates the private sector. Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world. With this approach, the focus of the proprietary funds is on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. Proprietary fund statements of net assets and revenues, expenses and changes in fund net assets should be presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, most transactions are recognized when they occur, regardless of when cash is received or disbursed. Individual funds included in the proprietary fund category are:

Enterprise Funds - Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. These criteria should be applied in the context of the activity's principal revenue sources.

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges are the full faith and credit of a related primary government or component unit is not payable solely from fees and charges of the activity. This is true even if that government is not expected to make any payments.
b. Laws or regulations require that the activity's costs of providing services, including capital costs (e.g., depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

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Internal Service Funds - Internal service funds may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis. Internal service funds should be used only it the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

The fiduciary fund category should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Financial statements of fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans. The fiduciary fund category includes the following individual funds:

Pension (and other employee benefit) Trust Funds - Pension (and other employee benefit) trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other postemployment benefit plans or other employee benefit plans.

Investment Trust Funds – Investment trust funds are used to report the external portion of investment pools reported by the sponsoring government.

Private-Purpose Trust Funds – Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Agency Funds - Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets should equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

GASB No. 34 requires that both government-wide financial statements and fund financial statements be prepared. The government-wide financial statements consist of a statement of net assets and a statement of activities. The statement of net assets and the statement of activities should display information about the reporting government as a whole. The statements should include the primary government and its component units, except for the fiduciary funds of the primary government and component units that are fiduciary in nature (e.g., public employee retirement systems). Those funds and component units should be reported only in the statements of fiduciary nets assets and changes in fiduciary net assets. The statement of net assets and the

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statement of activities should be prepared using the economic resources measurement focus and the accrual basis of accounting.

STATEWIDE REPORTING

Schedule "1A" of this section provides a listing of funds which are included in the State of Georgia Comprehensive Annual Financial Report (CAFR) and the organizations which have transactions and balances included within these funds. The accounting records of these organizations must be maintained in such a manner as to allow for the preparation of GAAP financial statements. GAAP financial statements will be required in order to ensure that all transactions and balances are properly recorded in the appropriate CAFR GAAP fund. GAAP financial reporting encompasses both the government-wide financial statements and the fund financial statements. The procedures in Section Three of this manual describe the differences in accounting for items on the budgetary basis and in accordance with GAAP. For organizations that do not prepare GAAP financial statements, there is a listing of information which should be provided to the auditors in order to make the adjustments/conversions to GAAP reporting.

COMPONENT UNITS

Component units are defined in GASB Codification Sec. 2100.501 as "Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete." For CAFR purposes, the application of the entity determination criteria listed in GASB Codification Sec. 2100 resulted in the categorization of discretely presented component units disclosed on Schedule "1A". Other component units were defined but the closeness of their relationships with the primary government (the State) was such that their financial statements were "blended" with those of the State (the primary government).

Discretely presented component units that are not fiduciary in nature are reported only on the government-wide statements; therefore, the applicable basis of accounting for these component units is the accrual basis/economic resources measurement focus. Fiduciary component units are reported only on the fiduciary fund statements, which also report using the economic resources measurement focus and the accrual basis of accounting.

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TRANSACTIONS

The term transaction describes actions involving either outside parties or a government's discretely presented component units. All transactions involving state and local governments are categorized into three classes: exchange transactions, exchange-like transactions and nonexchange transactions.

Exchange Transactions – Exchange transactions are defined as one in which each party receives and gives up essentially equal values.

Exchange-Like Transactions – Exchange-like transactions arise where the values exchanged may be related but are not quite equal or the direct benefits may not be exclusively for the parties to the transaction.

Nonexchange Transactions – Nonexchange transactions are those that do not involve the exchange of equal or approximately equal value. All nonexchange transactions that involve financial or capital resources can be placed into one of the four following categories.

(1) *Derived Tax Revenues* – Derived tax revenues result from assessments governments place on earning or consumption (e.g., personal and corporate income tax, sales tax, motor fuel tax, etc.)

(2) *Imposed Nonexchange Revenues* – Imposed nonexchange revenues result from assessments by governments on nongovernmental entities and individuals other than assessments on exchange transactions (e.g., property taxes, ad valorem taxes on personal property, most fines and forfeitures, etc.)

(3) *Government-Mandated Nonexchange Transactions* – Government-mandated nonexchange transactions occur when a government a one level provides resources to a government at another level and the provider government requires the recipient government to use those resources for a specific purpose or purposes established in the provider's enabling legislation (e.g., grants to local governments for state-mandated road upgrade, federal grants for mandated drug and alcohol abuse prevention programs, etc.)

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(4) *Voluntary Nonexchange Transactions* – Voluntary nonexchange transactions result from legislative or contractual agreements other than exchanges entered into willingly by two or more parties (e.g., certain grants and entitlements, most donations, etc.)

INTERFUND ACTIVITY

Interfund activity involves transaction-like activity within and among the three fund categories (governmental, proprietary and fiduciary). The manner by which interfund activity is accounted for under GAAP varies greatly from budgetary accounting procedures. Under budgetary accounting practices, most transactions between organizations within the State's reporting entity have traditionally involved the recording of revenue and expenditures. Under GAAP, however, interfund activity should be classified and reported as follows:

Reciprocal Interfund Activity – Reciprocal interfund activity is the internal counterpart to exchange and exchange-like transactions. It includes:

(1) *Interfund loans*—amounts provided with a requirement for repayment. Interfund loans should be reported as interfund receivables in lender funds and interfund payables in borrower funds. This activity should not be reported as other financial sources or uses in the fund financial statements. If repayment is not expected within a reasonable time, the interfund balances should be reduced and the amount that is not expected to be repaid should be reported as a transfer from the fund that made the loan to the fund that received the loan.

(2) *Interfund services provided and used*—sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used should be reported as revenues in seller funds and expenditures or expenses in purchaser funds. Unpaid amounts should be reported as interfund receivables and payables in the fund balance sheets or fund statements of net assets.

Nonreciprocal Interfund Activity – Nonreciprocal interfund activity is the internal counterpart to nonexchange transactions. It includes:

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(1) *Interfund transfers*—flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided. In governmental funds, transfers should be recorded as other financing uses in the funds making the transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers should be reported separately after nonoperating revenues and expenses.

(2) *Interfund reimbursements*—repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Interfund reimbursements are treated as an adjustment to expense or expenditures; that is an increase in expenditures or expenses in the reimbursing fund and a corresponding decrease in expenditures or expenses in the reimbursed fund. As such, interfund reimbursements are not reported in the financial statements.

INTRAFUND TRANSACTIONS

Intrafund transactions are transactions between State organizations included within the same GAAP fund. For instance, if the Department of Education records an expenditure for services rendered by the Department of Law this would be an intrafund transaction since both departments are included in the State's general fund (see Schedule “1A”). It is imperative that intrafund transactions be properly identified by State organization within the accounting records since elimination entries must be made for these transactions during the preparation of statewide financial statements.

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TOPIC: BUDGETARY BASIS OF ACCOUNTING

In GASB Codification Sec. 1700.101 it is stated that budgeting is an essential element of governmental financial planning and control and that every governmental unit should prepare a comprehensive budget covering all funds for each annual fiscal period. Furthermore, in GASB Codification Sec. 1700.115 GASB recognizes that budgetary accounting practices are outside the scope of GAAP by stating that State constitutions and statutes assign the responsibility of the budgeting process and establish budgetary authority and that the scope and method of state and local government budgetary practices are outside the scope of financial reporting standards.

Phoenix, the State's primary accounting system, allows for accumulation of data necessary for the preparation of financial statements both on budgetary basis and in conformity with GAAP. Organizations included in the State's financial reporting entity which do not use Phoenix System, but which are included within the Appropriation Act are required to maintain their accounting records in a manner which will provide for the preparation of both budgetary and GAAP financial statements. State organizations not included in the Appropriations Act are required only to maintain their accounting records in conformity with GAAP.

There are significant differences between GAAP and the State's budgetary accounting procedures. These differences include how encumbrances, capital leases, interfund activity and capital assets are accounted for. Descriptions of these and other variances, including information necessary in order to prepare GAAP financial statements, are listed in Section Three of this manual.

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TOPIC: LAWS AND REGULATIONS

In Section Three of this manual reference is made to applicable sections of the State of Georgia Constitution, the *Official Code of Georgia Annotated* and Attorney General opinions. These references, in general, apply to a topic under discussion (e.g., capital assets, receivables, etc.). It was not practical to list laws applying only to individual State organizations. Accordingly, the references listed generally have an overall effect on a significant segment of the State reporting entity or on the State reporting entity as a whole.

Management of each individual State organization is responsible for ensuring compliance with applicable laws and regulations. Management must be cognizant not only of State laws which pertain to their organizations but also of Federal laws and regulations which could affect operations. Examples of such Federal laws and regulations include those pertaining to:

Activities Allowed or Unallowed	Period of Availability of Federal Funds
Allowable Costs/Cost Principles	Procurement and Suspension and Debarment
Cash Management	Program Income
Davis-Bacon Act	Real Property Acquisition and Relocation Assistance
Eligibility	Reporting
Equipment and Real Property Management	Subrecipient Monitoring
Matching, Level of Effort, Earmarking	Special Tests and Provisions

Publications with which Federal grants management personnel should be familiar include OMB's Circular No. A-87 *Cost Principles for State, Local and Indian Tribal Governments* and, if applicable, the Common Rule *"Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments."* It should be noted that the Common Rule is applicable to all Federal grants and subgrants, except where Federal laws are inconsistent or where the OMB has granted an exception. The Common Rule does not apply to the following types of Federal assistance:

grants to state or local institutions of higher education,

grants to state and local hospitals,

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block grants authorized under the Omnibus Budget and Reconciliation Act of 1981 and

various entitlement programs, such as those related to the Social Security Act, National School Lunch Act, Child Nutrition Act, and Food Stamp Act.

Cost principles for Federal grants to which the Common Rule does not apply can be obtained by reviewing appropriate sections of the *Code of Federal Regulations,* which is a codification of the general and permanent rules published in the *Federal Register* by the various departments and agencies of the Federal government.

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ACCOUNTING FOR FEDERAL PROGRAMS

State organizations that administer Federal programs must maintain sufficient accounting records to allow for the recording of Federal funds at an expenditure level adequate to establish that the funds have not been used in violation of Federal laws and regulations. These records must provide for the identification of individual grants, expenditures and revenues from such grants, unobligated grant balances and grant assets and liabilities. The accounting records must also support the preparation of required Federal financial reports and support Federal program matching requirements. In the past, most state organizations have met these requirements through the use of fund source (program) identifiers and financial project identifiers. The state's new accounting system (Phoenix) allows for continuation of these accounting practices.

A separate fund source (program) must be established for each grant received under a Federal program and each Federal fund source (program) must have the Federal program's *Catalog of Federal Domestic Assistance* (CFDA) number listed on the accounting system. Financial project activity must record any match required by a Federal grant. Separate financial projects must be established for each funding combination associated with a Federal fund source (program) and only one Federal fund source (program) must be assigned to each financial project identifier. Fund source (program) identifiers are further discussed in Section Two of this manual.

Accounting for Federal funds, in the manner described above, is designed for State organizations on Phoenix System. State organizations not on Phoenix must maintain their records in a similar manner to provide the same accounting information as described above.

PASS-THROUGH GRANTS

GASB Codification Section N50 establishes standards for accounting for nonexchange transactions. Section N50.128 discusses determining fund types for reporting pass-through grants which are often administered by State organizations. These types of grants are defined as grants which are received by a governmental entity to transfer or spend on behalf of a secondary recipient. All cash pass-through grants received by a governmental entity should be reported in its financial statements. As a general rule these types of grants should be recognized as revenue and expenditures or expense in a governmental, proprietary, or trust fund. Such grants should only be accounted for in an agency fund if the State organization is operating simply as a "cash conduit." To operate as a "cash conduit" an organization must not have any secondary recipient monitoring requirements, must not have to determine eligible subrecipients, and must not have any discretion in how the grant is allocated. In addition, the State organization must not have

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any direct financial involvement with the grant program such as a requirement to finance some direct program cost (e.g., matching requirements) or have any exposure to liability for disallowed cost.

ON-BEHALF PAYMENTS

State organizations may make payments on-behalf of the employees of another entity and in limited instances may be the recipient of on-behalf payments. Examples of on-behalf payments are fringe benefit payments made on-behalf of the employees of another entity (e.g., payments made by a State organization directly to a pension fund on-behalf of the employees of a local board of education). These types of payments also encompass salary payments made directly to employees of another entity. GASB Codification Section N50.130 requires an employer government to recognize revenue and expenditures or expenses for on-behalf payments for fringe benefits and salaries. If the employer government is not legally responsible for the payment (salaries and/or fringe benefits) it should recognize expenditures/expenses equal to the amount recognized as revenue. If the employer government is legally responsible for the payment it should follow accounting standards applicable for that type of transaction to recognize the expenditures/expenses and related liabilities or assets.

Recognizing that the required information necessary for an employer government to record revenue and expenditures/expense must come, in most instances, from the paying entity. GASB Codification Section N50.131 recognizes the need for "interentity cooperation." It is further stated that if the employer government cannot obtain such information either from the paying entity or the third-party then the employer government should make their best estimates of the amounts.

Finally, GASB Codification Section N50.135 states that the paying government should classify the expenditure or expense for the on-behalf payments that it makes in the same manner that it classifies similar cash grants to other entities.

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SECTION: ONE - INTRODUCTION
TOPIC: PENSION FUND ACCOUNTING

The issuance of GASB Statements 25 and 27 dramatically changed requirements for pension financial reporting. These statements require pension plans to be reported on the accrual basis of accounting, with investments reported at fair value and unrealized gains and losses reported on the operating statement. Financial statement format was modified with a Statement of Plan Net Assets replacing the balance sheet and a Statement of Changes in Plan Net Assets replacing the traditional Statement of Revenues and Expenditures and Changes in Fund Balance. These statements also modified disclosure requirement with disclosed information being calculated in accordance with strictly defined parameters. Biennial actuarial valuations are required.

Employers making contributions from governmental funds should recognize expenditures in the amount expected to be contributed or expected to be liquidated with expendable available financial resources (modified accrual basis of accounting). A liability for accounting and financial reporting purposes should only be recorded in situations where the actuarially determined annual required contribution to the pension plan failed to be fully funded.

Employers making contributions from proprietary funds should recognize expense equal to the annual pension cost (annual required contribution), unless there is a difference between the annual pension cost and the employer's contributions to the plan. If such under-funding occurs, GASB 27 prescribes a series of calculations to obtain the annual expense amount.

Extensive discussion of pension accounting and reporting requirements is beyond the scope of this manual. Authoritative discussion of these requirements is available in Sections Pe5 and Pe6 of the *Codification of Governmental Accounting and Financial Reporting Standards.* Employer reporting requirements are discussed in section P20.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: ONE - INTRODUCTION
TOPIC: YEAR END CLOSING PROCEDURES

In order to assist in the preparation and issuance of statewide financial statements it is imperative that all organizations within the state financial reporting entity (Schedule "1A") close their accounting records in a timely manner. In addition, in order to insure adherence with GAAP, the closing of individual accounting records must be based on an entity-wide schedule. A consistent statewide close-out will allow for the preparation of all necessary elimination entries and for the reconciliation of interfund activity during the preparation of statewide financial statements. The Georgia Technology Authority publishes a closing schedule for state organizations on Phoenix. All other state organizations should insure that their year end close is in conformity with this schedule.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: ONE - INTRODUCTION
TOPIC: YEAR END FINANCIAL STATEMENTS

State organizations included within the Appropriations Act must prepare financial statements in conformity with both the State's budgetary policies and procedures and in conformity with GAAP.

Trial balances, adjusting entries and other financial statement preparation audit documentation should be retained in order to provide a clear audit trail from the organization's accounting records to balances listed on the financial statements. Both GAAP and budgetary financial statements will be subject to audit tests and procedures in order to determine that the State's consolidated financial statements are fairly presented.

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SECTION ONE SCHEDULE

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STATE REPORTING ENTITY AND GAAP FUNDS

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SCHEDULE "1A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: ONE - INTRODUCTION
SCHEDULE: STATE REPORTING ENTITY AND GAAP FUNDS

				Governmental Funds			Proprietary Funds					Fiduciary Funds			
				Major Funds			Major Funds								
	Governmental Activities	Business-Type Activities	Component Units	General Fund	GSFIC	Non-Major Funds	Georgia Technology Auth.	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Comp Fund	Internal Service Fund	Investment Trust	Pension Trust	Private Purpose Trust	Agency
Administrative Services, Department of	X			X							X				X
Agricultural Exposition Authority, Georgia			X												
Agriculture, Department of	X			X											X
Agrirama Development Authority, Georgia			X												
Audits and Accounts, Department of	X			X											
Aviation Hall of Fame, Georgia	X			X											
Banking and Finance, Department of	X			X											
Bright from the Start: Georgia Department of Early Care and Learning	X			X											
Building Authority, Georgia															
Regular	X										X				
Hospital	X					X									
Markets	X					X									
Penal	X					X									
Community Affairs, Department of	X			X											X
Community Health, Department of	X	X		X					X						
Correctional Industries Administration, Georgia	X										X				
Corrections, Department of	X			X											X
Defense, Department of	X			X											
Development Authority, Georgia			X												
Economic Development, Department of	X			X											
Education Authority, Georgia															
Schools			X												
University	X					X									
Education, Department of	X			X		X									X
Environmental Facilities Authority, Georgia			X												
Environmental Training and Education Authority, Georgia			X												
Financing and Investment Commission, Georgia State	X				X										
Forestry Commission, Georgia	X			X											X
Games Commission, Georgia State	X			X											
General Assembly, Georgia	X			X											
Golf Hall of Fame Authority, Georgia			X												
Golf Hall of Fame Board, Georgia	X			X											
Governor, Office of the	X			X											X
Higher Education Assistance Corporation, Georgia			X												
Highway Authority, Georgia			X												
Housing and Finance Authority, Georgia			X												
Human Resources, Department of	X			X											X
Insurance, Department of	X			X											X
International and Maritime Trade Center Authority, Georgia			X												

SCHEDULE "1A"

STATE OF GEORGIA
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SECTION: ONE - INTRODUCTION
SCHEDULE: STATE REPORTING ENTITY AND GAAP FUNDS

				Governmental Funds			Proprietary Funds					Fiduciary Funds			
				Major Funds			Major Funds								
	Governmental Activities	Business-Type Activities	Component Units	General Fund	GSFIC	Non-Major Funds	Georgia Technology Auth.	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Comp Fund	Internal Service Fund	Investment Trust	Pension Trust	Private Purpose Trust	Agency
Investigation, Georgia Bureau of	X			X											X
Jekyll Island State Park Authority			X												
Judicial Branch	X			X											X
Juvenile Justice, Department of	X			X											X
Labor, Department of	X	X		X						X				X	X
Lake Lanier Islands Development Authority			X												
Law, Department of	X			X											
Lottery Corporation, Georgia			X												
Motor Vehicle Safety, Department of	X			X											X
Music Hall of Fame Authority, Georgia			X												
Natural Resources, Department of	X			X											X
North Georgia Mountains Authority			X												
Occonee River Greenway Authority			X												
OneGeorgia Authority			X												
Pardons and Paroles, State Board of	X			X											X
Pension Funds															
Class Nine Fire Department Pension Fund, Georgia													X		
Employees' Retirement System of Georgia															
Regular													X		
Defined Contribution Plan, Georgia													X		
District Attorneys Retirement Fund of Georgia													X		
Judicial Retirement System, Georgia													X		
Legislative Retirement System, Georgia													X		
Mulitary Retirement Fund, Georgia													X		
Public School Employees' Retirement System													X		
State Employees' Assurance Department	X										X				
Superior Court Judges Retirement Fund of Georgia													X		
Firefighter's Pension Fund, Georgia													X		
Judges of the Probate Court Retirement Fund of Georgia													X		
Peace Officers' Annuity and Benefit Fund of Georgia													X		
Sheriffs' Retirement Fund of Georgia													X		
Superior Court Clerks' Retirement Fund of Georgia													X		
Teachers Retirement System of Georgia													X		
Personnel Board State - Merit System of Personnel Adminstration	X										X				X
Ports Authority, Georgia			X												
Power Alley Development Authority			X												
Public Safety, Department of	X			X											X
Public Service Commission	X			X											X
Public Telecommunications Commission, Georgia			X												

SCHEDULE "1A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: ONE - INTRODUCTION
SCHEDULE: STATE REPORTING ENTITY AND GAAP FUNDS

				Governmental Funds			Proprietary Funds					Fiduciary Funds			
				Major Funds			Major Funds								
	Governmental Activities	Business-Type Activities	Component Units	General Fund	GSFIC	Non-Major Funds	Georgia Technology Auth.	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Comp Fund	Internal Service Fund	Investment Trust	Pension Trust	Private Purpose Trust	Agency
Rail Passenger Authority, Georgia			X												
Regents of the University System of Georgia, Board of		X						X							
Abraham Baldwin Agricultural College		X						X							
Albany State University		X						X							
Armstrong Atlantic State University		X						X							
Atlanta Metropolitan College		X						X							
Augusta State University		X						X							
Bainbridge College		X						X							
Clayton College and State University		X						X							
Coastal Georgia Community College		X						X							
Columbus State University		X						X							
Dalton State College		X						X							
Darton College		X						X							
East Georgia College		X						X							
Floyd College		X						X							
Fort Valley State University		X						X							
Gainesville College		X						X							
Georgia College and State University		X						X							
Georgia Institute of Technology		X						X							
Georgia Military College		X						X							
Georgia Perimeter College		X						X							
Georgia Southern University		X						X							
Georgia Southwestern State University		X						X							
Georgia State University		X						X							
Gordon College		X						X							
Kennesaw State Univerisity		X						X							
Macon State College		X						X							
Medical College of Georgia		X						X							
Middle Georgia College		X						X							
North Georgia College and State University		X						X							
Savannah State Univerisity		X						X							
Skidaway Institute of Oceanography		X						X							
South Georgia College		X						X							
Southern Polytechnic State University		X						X							
State Univerisity of West Georgia		X						X							
University of Georgia		X						X							
Valdosta State University		X						X							
Waycross College		X						X							

SCHEDULE "1A"

STATE OF GEORGIA
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SCHEDULE: STATE REPORTING ENTITY AND GAAP FUNDS

				Governmental Funds			Proprietary Funds					Fiduciary Funds			
				Major Funds			Major Funds								
	Governmental Activities	Business-Type Activities	Component Units	General Fund	GSFIC	Non-Major Funds	Georgia Technology Auth.	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Comp Fund	Internal Service Fund	Investment Trust	Pension Trust	Private Purpose Trust	Agency
Regional Educational Service Agencies (RESA)															
Central Savannah River Area RESA			X												
Chattahoochee-Flint RESA			X												
Coastal Plains RESA			X												
First District RESA			X												
Griffin RESA			X												
Heart of Georgia RESA			X												
Metropolitan RESA			X												
Middle Georgia RESA			X												
North Georgia RESA			X												
Northeast Georgia RESA			X												
Northwest Georgia RESA			X												
Oconee RESA			X												
Okefenokee RESA			X												
Pioneer RESA			X												
Southwest Georgia RESA			X												
West Georgia RESA			X												
Regional Transportation Authority, Georgia			X												
Removal of Hazardous Materials, Agency for		X									X				
Revenue, Department of	X			X											X
Road and Tollway Authority, State			X												
Sapelo Island Heritage Authority			X												
Secretary of State	X			X										X	X
Seed Development Commission, Georgia			X												
Soil and Water Conservation Commission, State	X			X											
Southwest Georgia Railroad Excursion Authority			X												
Sports Hall of Fame Authority, Georgia			X												
Stone Mountain Memorial Association			X												
Student Finance Authority, Georgia			X												
Student Finance Commission, Georgia	X			X											X
Subsequent Injury Trust Fund Board of Trustees														X	
Superior Court Clerks Cooperative Authority, Georgia			X												
Technical and Adult Education, Department of		X						X							
Albany Technical College		X						X							
Altamaha Technical College		X						X							
Appalachian Technical College		X						X							
Athens Technical College		X						X							
Atlanta Technical College		X						X							
Augusta Technical College		X						X							

SCHEDULE "1A"

STATE OF GEORGIA
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SECTION: ONE - INTRODUCTION
SCHEDULE: STATE REPORTING ENTITY AND GAAP FUNDS

				Governmental Funds			Proprietary Funds					Fiduciary Funds			
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Technical and Adult Education, Department of (continued)															
Central Georgia Technical College		X						X							
Chattahoochee Technical College		X						X							
Columbus Technical College		X						X							
Coosa Valley Technical College		X						X							
DeKalb Technical College		X						X							
East Central Technical College		X						X							
Flint River Technical College		X						X							
Georgia Aviation and Technical College		X						X							
Griffin Technical College		X						X							
Heart of Georgia Technical College		X						X							
Lanier Technical College		X						X							
Middle Georgia Technical College		X						X							
Moultrie Technical College		X						X							
North Georgia Technical College		X						X							
North Metro Technical College		X						X							
Northwestern Technical College		X						X							
Ogeechee Technical College		X						X							
Okefenokee Technical College		X						X							
Sandersville Technical College		X						X							
Savannah Technical College		X						X							
South Georgia Technical College		X						X							
Southeastern Technical College		X						X							
Southwest Georgia Technical College		X						X							
Swainsboro Technical College		X						X							
Valdosta Technical College		X						X							
West Central Technical College		X						X							
West Georgia Technical College		X						X							
Technology Authority, Georgia		X					X								
Tobacco Community Development Board, Georgia	X			X											
Transportation, Department of	X			X											
Treasury and Fiscal Services, Office of	X			X		X						X			X
Veterans Service, State Department of	X			X											
Workers' Compensation, State Board of	X			X											X
World Congress Center Authority, Geo. L. Smith II Georgia			X												

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SECTION TWO
STATE CHART OF ACCOUNTS
AND
OTHER ACCOUNTING IDENTIFIERS

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: TWO – STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
TOPIC: STATE CHART OF ACCOUNTS STRUCTURE

STATE CHART OF ACCOUNTS STRUCTURE IN GENERAL

The State Chart of Accounts provided on Schedule "2A" lists the accounts necessary to maintain State accounting records as required by budgetary statutes and by generally accepted accounting principles (GAAP). The chart is organized as follows:

Object Class (Subclass) - This section provides a listing of the appropriated object classes (subclass chartfield) and their assigned three digit identifiers for Phoenix System organizations only. Organizations not accounted for on the Phoenix System should assign their own object class identifiers. This section also denotes if the object class (subclass) is applicable to only a specific organization or multiple organizations.

Assets, Liabilities and Fund Balances/Net Assets, Revenues and Other Financing Sources, Expenditures/Expenses and Other Financing Uses - These sections list the six digit roll-up accounts and provide a definition for the account series. State organizations not accounted for on the Phoenix System may continue to utilize their current chart of accounts. However, these organizations must have available a crosswalk from their current accounts to the accounts listed in this manual. This crosswalk should be utilized for budgetary reporting and financial statement preparation purposes. Organizations utilizing crosswalks must convert to the new accounts when their accounting system is upgraded or replaced.

State organizations are encouraged to present assets and liabilities in order of their relative liquidity. An alternative method to meeting this requirement is the use of a classified statement of net assets, which distinguish between current and noncurrent assets and liabilities. The assets and liabilities sections in the state chart of accounts are designated to accommodate this reporting requirement.

Subaccounts - This section lists under each roll-up account all of the subaccounts included within the account range.

On the Phoenix System, subaccounts will be utilized to actually record transactions. Roll-up accounts will be used strictly for consolidated reporting purposes. Certain subaccounts include in their title an abbreviated State organization name. These accounts should be used only by the organization whose abbreviated name appears in the title.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: TWO – STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
TOPIC: STATE CHART OF ACCOUNTS STRUCTURE

CHART OF ACCOUNTS UPDATES

The State's chart of accounts, including object class (subclass), will be centrally maintained by the Department of Audits and Accounts. Requests for additions and deletions to the chart can be made by following the procedures identified in Section Six of this manual under the topic: Procedures for Requesting Manual Updates.

Changes to the chart of accounts will be approved by the Department of Audits and Accounts and forwarded to the Georgia Technology Authority (GTA) for input onto the Phoenix System. Requests for additions to the chart of accounts should be limited to subaccounts which are essential for accounting and reporting purposes. Organization specific subaccounts no longer used by the organization denoted in the account title should be formally deleted (inactivated).

Updates to the chart of accounts will be provided on the Department of Audits and Accounts website. The *Accounting Procedures Manual* and the updates yet to be included in the manual may be obtained from the Department's website by utilizing the following link: http://www.audits.state.ga.us/internet/sgd/apmanual.html.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: TWO – STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
TOPIC: EXPENDITURE FUNCTIONS

GOVERNMENTAL FUNDS

As previously noted, the chart of accounts retains the traditional object class and account format. Current GAAP reporting requirements, however, dictate a greater degree of expenditure consolidation at both the government-wide and fund financial statement levels. It should also be noted that using multiple expenditure classifications facilitates the collection and analysis of data for different purposes (e.g., internal management at the department level, internal management at the State level, and external reporting requirements). Schedule "2B" lists the State organizations which comprise the State's governmental funds. This schedule also lists the expenditure function or functions within which an organization's expenditures have traditionally been disclosed in the State's Comprehensive Annual Financial Report (CAFR). It should be noted that most State organizations have expenditures included in only one expenditure function. For example, all of the Department of Education's expenditures have been included within the expenditure function titled "Education."

All debt service (712000-718000 series) expenditures are required to be reported separately on the fund financial statements for governmental funds. Capital outlay expenditures (72000-725000 series) for all governmental funds, other than the general fund, also are reported separately. For organizations included in the general fund, capital outlay expenditures should be included within one of the functional categories listed below. For example, an expenditure for the purchase of state patrol vehicles would be included within the public safety expenditure function since the Department of Public Safety is included within the State's general fund. Expenditures for organizations on the Phoenix System will be summarized to the functional expenditure level through the use of "Trees" which are graphical representation of a hierarchy or reporting structures.

> *General government* expenditures include all expenditures for the State's legislative branch, judicial branch and the governor and his staff. This expenditure function should also include all other expenditures, other than debt service expenditures and capital outlay expenditures for funds other than the general fund, which are not included within the expenditure function definitions listed below.
>
> *Education* expenditures should include expenditures related to the State's educational activities.
>
> *Health and welfare* expenditures include all expenditures for all State activities

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: TWO – STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
TOPIC: EXPENDITURE FUNCTIONS

designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves. This function also includes expenditures for activities designed to conserve and improve public health.

Transportation expenditures include all expenditures for the construction, maintenance and repair of roadways and other State public transportation systems.

Public safety expenditures include expenditures for State activities which protect persons and property. Included within this expenditure function are expenditures applicable to police protection, fire protection, protective inspections and correction type activities.

Economic development and assistance expenditures are directed towards economically developing the State. Included within this function are expenditures for activities concerned with providing assistance to and opportunity for economically disadvantaged persons and businesses.

Culture and recreation expenditures include all expenditures for cultural and recreational activities maintained for the benefit of residents and visitors (e.g., parks, golf courses, museums, etc.).

Conservation expenditures include expenditures for activities designed to conserve and develop natural resources (e.g., water, soil, forests, minerals, etc.).

Schedule "2B" is based on reviews of State laws as they pertain to the duties of the organizations listed and on budgetary and financial information included within individual organization's audit or management reports. A review of detail information available at the accounting record level could result in expenditure function changes. If an organization's statutory duties should change, and/or if it is otherwise determined that expenditures should be included in functions other than those listed in Schedule "2B", the Department of Audits and Accounts should be notified in writing at the address listed on the next page.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: **EXPENDITURE FUNCTIONS**

Georgia Department of Audits and Accounts
254 Washington Street, S.W.
Suite 214
Atlanta, Georgia 30334-8400

To the Attention of Sandra Warr

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: **EXPENSE CONSOLIDATION - ACCRUAL BASIS FUNDS**

PROPRIETARY FUNDS, FIDUCIARY FUNDS AND COMPONENT UNITS

Proprietary funds, fiduciary funds and component units when issuing GAAP financial statements should disclose separate captions for interest expense (715000-717000 series), benefits (690000-696000 series), claims and judgments (700000 series), lottery prizes (703000 series), tuition and scholarships (705000 series), depreciation (740000 series), and non-operating expenses (743000-745000 series). All other expenses should be consolidated as either "General and Administrative" expense or "Goods and Services" expense.

> "Goods and Services" expense are all expenses directly related to the production of revenue (cost of sales/cost of goods sold) and consequently are incurred only by the proprietary funds.
>
> "General and Administrative" expense for proprietary funds are expenses (e.g., personal services, travel, etc.) which are not allocated to the goods and services from which the fund derives its revenues and which are not listed separately (e.g., interest expense, benefits, etc.). For fiduciary funds "General and Administrative" expense represents all expenses other than those which are listed separately (e.g., benefits, scholarships, etc.).

"Trees" will be utilized to consolidate proprietary funds and fiduciary funds expenses for organizations utilizing the Phoenix System. Other organizations not utilizing Phoenix should insure that their accounting system will accommodate consolidation of their expense accounts into the required categories.

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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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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: **FUND NUMBER/IDENTIFIERS**

A table showing the fund numbers/identifiers, as they appear on Phoenix System, is shown in the following table.

FUND NUMBER/ IDENTIFIER	DESCRIPTION
1	General Fund
3	Enterprise Fund
4	Internal Service Fund
5	Capital Projects Fund
6	Agency Fund
8	Permanent Fund
9	Private-Purpose Trust Fund
11	Special Revenue Fund
15	Component Unit – Governmental Fund Type
16	Component Unit – Proprietary Fund Type
A	Appropriation A
B	Appropriation B
C	Appropriation C
R1	Revenue Collections

Organizations not utilizing the Phoenix System are responsible for insuring that their accounting system has the capability of identifying all funds in a manner similar to that described above.

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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.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: FUND SOURCE (PROGRAM) IDENTIFIERS

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.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: FUND SOURCE (PROGRAM) IDENTIFIERS

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.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

TOPIC: **FUND SOURCE (PROGRAM) IDENTIFIERS**

Organizations not utilizing the Phoenix System are responsible for insuring that their accounting system has the capability of accounting for all designated revenue sources 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.

SECTION TWO SCHEDULES

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OBJECT CLASSES (SUBCLASS)

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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"

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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	

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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

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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

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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	

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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

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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

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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
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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	

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ASSETS AND OTHER DEBITS

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SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
100000	CASH ON HAND	Currency, coin, checks, money orders and bankers' drafts on hand.
101000-103000	CASH IN BANKS	Funds on deposit with financial institutions.
104000	PETTY CASH	Currency and coin set aside to make change or pay small obligations.
105000	CASH WITH FISCAL AGENTS	Deposits with fiscal agents for the payment of matured bonds or interest.
106000	CASH EQUIVALENTS - POOLED	Funds on deposit in Investment Pools (e.g. OTFS Georgia Fund 1)
107000	CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT	Nonnegotiable certificates of deposit which will be held for three months or less from the date of purchase.
107500	INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT	Nonnegotiable certificates of deposit which will be held for three months to one year from the date of purchase.
108000	CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES	U.S. government securities which will be held for three months or less from the date of purchase.
108500	INVESTMENTS - CURRENT - U.S. GOVERNMENT SECURITIES	U.S. government securities which will be held for three months to one year from the date of purchase.
109000	CASH EQUIVALENTS - CORPORATE BONDS	Corporate bonds which will be held for three months or less from the date of purchase.
109500	INVESTMENTS - CURRENT- CORPORATE BONDS	Corporate bonds which will be held for three months to one year from the date of purchase.
110000	CASH EQUIVALENTS - MUNICIPAL BONDS	Municipal bonds which will be held for three months or less from the date of purchase.
110500	INVESTMENTS - CURRENT - MUNICIPAL BONDS	Municipal bonds which will be held for three months to one year from the date of purchase.
111000	CASH EQUIVALENTS - STOCK	Stock (common or preferred) which will be held for three months or less from date of purchase.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: TWO - STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
111500	INVESTMENTS - CURRENT - STOCK	Stock (common or preferred) which will be held for three months to one year from date of purchase.
112000	CASH EQUIVALENTS - OTHER	Other financial instruments held for three months or less from date of purchase.
112500	INVESTMENTS - CURRENT - OTHER	Other financial instruments held for three months to one year from date of purchase.
113000	INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT	Nonnegotiable certificates of deposit which will be held for longer than one year from the date of purchase.
114000	INVESTMENTS - NONCURRENT - U.S. GOVERNMENT SECURITIES	U.S. government securities which will be held for longer than one year from the date of purchase.
115000	INVESTMENTS - NONCURRENT - CORPORATE BONDS	Corporate bonds which will be held for longer than one year from the date of purchase.
116000	INVESTMENTS - NONCURRENT - MUNICIPAL BONDS	Municipal bonds which will be held for longer than one year from the date of purchase.
117000	INVESTMENTS - NONCURRENT -STOCK	Stock (common or preferred) which will be held for longer than one year from the date of purchase.
118000	INVESTMENTS - NONCURRENT -OTHER	Other investments made for the production of income in the form of interest, dividends, rentals or lease payments which will be held for longer than one year.
119000	INVESTMENTS - NONCURRENT -POOLED	Investments in pools in which the average investment duration is greater than one year
120000-120999	UNASSIGNED	
121000	STATE APPROPRIATIONS RECEIVABLE	Appropriated State funds available from Office of Treasury and Fiscal Services (budgetary account only).
122000	FEDERAL RECEIVABLES	Amounts due from the Federal agencies. These amounts can include funds available from grants, entitlements or shared revenues.

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
123000	LOCAL GOVERNMENT RECEIVABLES	Amounts due from local governments. These amounts can include funds owed to the State for services and other contractual agreements.
124000	INTEREST RECEIVABLE	The amount of interest receivable on all investments.
125000	ACCOUNTS RECEIVABLE	Amounts due on open accounts from individuals and private organizations for goods and services rendered.
126000	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE	The portion of accounts receivable estimated to be uncollectible.
127000	TAXES RECEIVABLE - CURRENT	The uncollected portion of taxes levied and due within one year.
127500	TAXES RECEIVABLE - NONCURRENT	The uncollected portion of taxes levied and due after one year.
128000	ALLOWANCE FOR UNCOLLECTIBLE CURRENT TAXES	That portion of current taxes receivable estimated to be uncollectible.
128500	ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES	That portion of non-current taxes receivable estimated to be uncollectible.
129000	PENALTIES AND INTEREST RECEIVABLE	The uncollected portion of penalties and/or interest levied on individuals or organizations for failure to remit amounts due to the State.
130000	ALLOWANCE FOR UNCOLLECTIBLE PENALTIES AND INTEREST RECEIVABLE	That portion of penalties and interest receivable that is estimated to be uncollectible.
131000	LOANS AND NOTES RECEIVABLE	Amounts that have been loaned to individuals or organizations external to the State including notes taken as security for such loans.
132000	ALLOWANCE FOR UNCOLLECTIBLE LOANS AND NOTES RECEIVABLE	That portion of loans and notes receivable that is estimated to be uncollectible.
133000	OTHER RECEIVABLES	Amounts due which cannot be properly charged to any of the other receivable accounts.

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
134000	ALLOWANCE FOR UNCOLLECTIBLE OTHER RECEIVABLES	That portion of other receivable that is estimated to be uncollectible.
135000	UNASSIGNED	
136000	CONTRIBUTIONS RECEIVABLE	Amounts doe from employers, employees, or other contributors to retirement systems, risk management funds, or other programs funded by contributions.
140000	DUE FROM OTHER FUNDS	Amounts owed for goods and services and interfund loans (due within 12 months) provided to a particular GAAP fund by another GAAP fund within state reporting entity organizations.
141000-142999	UNASSIGNED	
143000	INTERFUND RECEIVABLE	Amounts owed, other than charges for goods and services rendered, by another GAAP fund that are due within 12 months.
144000	INTRAFUND RECEIVABLE	Amounts due from state reporting entity organizations included in the same GAAP fund.
145000-149999	UNASSIGNED	
150000	SUPPLIES AND MATERIALS INVENTORIES	Supplies and materials on hand for future consumption.
151000	MOTOR FUEL INVENTORIES	Motor fuel on hand for future consumption.
152000	MATERIALS FOR RESALE INVENTORIES	Goods held for resale rather than for operations.
153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO $1,000.00	Computer components or parts with a value equal to or greater than $1,000.00 on hand for future installation into a main or principal item of information technology hardware. NOTE: In instances where the component being installed into the main piece of hardware is not an actual replacement part for a similar component, the total value of the capital asset to which the part is being added should be increased by the cost of the installed component.

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
154000-154999	UNASSIGNED	
155000	PREPAID ITEMS - RENTS	Recurring charges for rents for which benefits have not yet been received. The offsetting reserve for this account is 333000.
156000	PREPAID ITEMS - INSURANCE	Recurring charges for insurance for which benefits have not yet been received. The offsetting reserve for this account is 333000.
157000	OTHER PREPAID ITEMS	Other recurring charges for which benefits have not yet been received. The offsetting reserve for this account is 333000.
158000-159999	UNASSIGNED	
160000	ADVANCES TO OTHER FUNDS	Amounts owed, other than charges for goods and services rendered, by another GAAP fund that are not due within 12 months. The offsetting reserve for this account is 336000.
161000-162999	UNASSIGNED	
163000	DEFERRED COMPENSATION PLAN ASSETS	Assets held by the State or others on behalf of participants in Internal Revenue Code Section 457 deferred compensation plan.
164000	DEFERRED CHARGES	Nonrecurring costs which are not chargeable to the fiscal period in which the expenditure was made but are expensed in future years.
165000-167999	UNASSIGNED	
168000	COMPUTER SOFTWARE	The cost of acquiring or developing computer software for internal use.
169000	ACCUMULATED DEPRECIATION - COMPUTER SOFTWARE	The accumulation of systematic and rational allocations of the estimated cost of using computer software, on a historical cost basis, over the useful life. Capitalization of computer software should only occur after the preliminary project stage is complete.
170000	LAND	The cost of land purchased or otherwise acquired by the state. This account includes charges for preparing the land for use.

SCHEDULE "2A"

STATE OF GEORGIA
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SECTION: TWO - STATE CHART OF ACCOUNTS AND OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
171000	BUILDINGS	The cost of permanent structures purchased or otherwise acquired by the state and improvements thereon. This account includes costs incurred in acquiring the building.
172000	ACCUMULATED DEPRECIATION - BUILDINGS	The accumulation of periodic credits made to record the estimated cost of using buildings on a historical cost basis, over the useful lives of the buildings.
173000	IMPROVEMENTS OTHER THAN BUILDINGS	The cost of permanent improvements other than buildings that add value to land.
174000	ACCUMULATED DEPRECIATION - IMPROVEMENTS OTHER THAN BUILDINGS	The accumulation of periodic credits made to record the estimated cost of using improvements other than buildings on a historical cost basis, over the useful lives of the improvements.
175000	MACHINERY AND EQUIPMENT	The cost of property other than land or buildings and improvements thereon (e.g., tools, trucks, furnishings). Charges should be in conformity with the movable personal property definition listed in OCGA 50-16-161. Includes ancillary charges.
176000	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT	The accumulation of periodic credits made to record the estimated cost of using machinery and equipment on a historical cost basis, over the useful lives of the machinery and equipment.
177000	LIBRARY COLLECTIONS	The cost of 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.
178000	ACCUMULATED DEPRECIATION - LIBRARY COLLECTIONS	The accumulation of systematic and rational allocations of the estimated cost of using library books, reference materials and similar items, on a historical cost basis, over their useful life.
179000	INACTIVE	
180000	CONSTRUCTION IN PROGRESS	The cost of construction undertaken but not yet completed.
181000	UNASSIGNED	
182000	OTHER DEBITS - AMOUNT TO BE PROVIDED	An account in the general long-term debt account group representing the amount to be provided for the retirement of long-term debt.

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
183000	INFRASTRUCTURE	The cost of infrastructure (e.g., roads, bridges etc.)
184000	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful life.
185000	CAPITALIZED COLLECTIONS	The cost of acquiring collections of works of art and historical treasures which are not held for financial gain, but rather for public exhibition, education or research.
186000	ACCUMULATED DEPRECIATION - CAPITALIZED COLLECTIONS	The accumulation of systematic and rational allocations of the estimated cost of holding works of art and historical treasures, on a historical cost basis, over their useful life
187000	WORKS OF ART AND HISTORICAL TREASURES - NON-DEPRECIABLE	The cost of acquiring collections of works of art and historical treasures which are held solely for financial gain.
188000	OTHER ASSETS	Intangible assets and other assets not previously classified.
189000	ACCUMULATED DEPRECIATION - OTHER ASSETS	The accumulation of systematic and rational allocations of the estimated cost of using intangible and other assets, on a historical cost basis, over the useful life
190000	UNALLOTTED STATE APPROPRIATIONS	This account should be utilized to account for total State appropriations.
191000	FEDERAL GRANTS AND CONTRACTS APPROVED	This account should be utilized to account for federal grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.
192000	LOCAL GOVERNMENT GRANTS AND CONTRACTS APPROVED	This account should be utilized to account for local government grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.
193000	OTHER GRANTS AND CONTRACTS APPROVED	This account should be utilized to account for other grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.
194000-195999	UNASSIGNED	

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

SCHEDULE: ASSETS AND OTHER DEBITS 100000 - 199999

ACCOUNT		ACCOUNT DEFINITIONS
196000	CLEARING ACCOUNT	Clearing accounts should be utilized to accumulate transactions which will subsequently be distributed to other accounts.
197000-199999	UNASSIGNED	

LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS

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

SCHEDULE: LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS 200000-399999

ACCOUNT		ACCOUNT DEFINITIONS
200000	ACCOUNTS PAYABLE	Amounts owed to private persons or organizations for goods and services received.
201000	INTERGOVERNMENTAL PAYABLES - FEDERAL	Amounts owed to the federal governments.
202000	INTERGOVERNMENTAL PAYABLES - LOCAL GOVERNMENTS	Amounts owed to local governments.
203000-205999	UNASSIGNED	
206000	COMPENSATED ABSENCES PAYABLE - CURRENT	The current portion of amounts owed to employees for unpaid annual leave (12 months or less).
207000	CLAIMS AND JUDGMENTS PAYABLE - CURRENT	Amounts owed as the result of administrative or court decisions such as workers' compensation claims and property damage claims (12 months or less).
208000-209999	UNASSIGNED	
210000	CONTRACTS PAYABLE	Amounts due on contracts for goods and services received.
211000-213999	UNASSIGNED	
214000	ACCRUED PAYROLL	Amounts due employees for service rendered.
215000	ACCRUED PAYROLL WITHHOLDINGS AND EMPLOYER'S SHARE	Amounts withheld from employees' salaries and employers' share.
216000-219999	UNASSIGNED	
220000	BENEFITS PAYABLE	Amounts owed to private persons or to organizations on behalf of private persons for benefits (e.g. employee health insurance benefits and retirement benefits).

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

SCHEDULE: LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS 200000-399999

ACCOUNT		ACCOUNT DEFINITIONS
221000-229999	UNASSIGNED	
230000	DUE TO OTHER FUNDS	Amounts owed for goods and services rendered by state reporting entity organizations included in another GAAP fund.
231000-232999	UNASSIGNED	
233000	INTERFUND PAYABLE	Amounts that are owed, other than charges for goods and services, by another GAAP fund that are due within 12 months.
234000	INTRAFUND PAYABLE	Amounts owed to state reporting entity organizations included in the same GAAP fund.
235000-239999	UNASSIGNED	
240000	MATURED INTEREST PAYABLE	Unpaid interest on bonds that have reached or passed their maturity date.
241000	ACCRUED INTEREST PAYABLE	Interest cost related to prior or current periods.
242000-249999	UNASSIGNED	
250000	DEFERRED REVENUE	Amounts received which have not met revenue recognition criteria. Such amounts are measurable but not available for expenditure.
251000	NOTES PAYABLE - CURRENT	The face value of notes due on or within 12 months or less.
252000-255999	UNASSIGNED	
256000	BONDS PAYABLE - CURRENT	The face value of bonds due within 12 months.
257000	CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE - CURRENT	The current portion of the discounted present value of total future stipulated payments on lease and installment purchase agreements that were capitalized and which is due within 12 months or less.

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

SCHEDULE: LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS 200000-399999

ACCOUNT		ACCOUNT DEFINITIONS
258000-259999	UNASSIGNED	
260000	CUSTOMER DEPOSITS	Liability for deposits made by customers as a prerequisite to receiving the goods or services the state provides.
261000	OVERPAYMENTS	Overpayments received for goods or services provided by a governmental agency that have not been returned to the customer.
262000	FUNDS HELD FOR OTHERS	Liabilities for deposits held for others, other than deposits for goods and services that the state provides.
263000	UNCLAIMED PROPERTY LIABILITY	Amount of unclaimed property expected to eventually be paid to claimants.
264000	REVERSE REPURCHASE AGREEMENT OBLIGATIONS	Funds received from reverse repurchase agreements.
265000	LIABILITY UNDER SECURITY LENDING TRANSACTION	Liability to broker/dealer or other entity for cash or securities received in security lending transactions.
266000	ESTIMATED LIABILITY FOR LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS	Current portion of the estimated total cost of landfill closure and postclosure care.
267000-269999	UNASSIGNED	
270000	OTHER CURRENT LIABILITIES	Includes all current liabilities not listed above due within 12 months or less.
271000	ADVANCES FROM OTHER FUNDS	Amounts that are owed, other than charges for goods and services rendered, by another GAAP fund that are not due within 12 months or less.
272000-279999	UNASSIGNED	
280000	COMPENSATED ABSENCES PAYABLE NONCURRENT	The noncurrent portion (not due within 12 months or less) of amounts owed to employees for unpaid annual leave.

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

SCHEDULE: LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS 200000-399999

ACCOUNT		ACCOUNT DEFINITIONS
281000	CLAIMS AND JUDGMENT PAYABLE - NONCURRENT PORTION	Amounts owed, as the result of administrative or court decisions (e.g., workers' compensation claims, property damage), that are not due within 12 months or less.
282000	NOTES PAYABLE - NONCURRENT	The face value of notes not due within 12 months or less.
283000	BONDS PAYABLE - NONCURRENT	The face value of bonds not due within 12 months or less.
284000	UNAMORTIZED PREMIUMS ON BONDS	The unamortized portion of the excess of bond proceeds over their face value (excluding accrued interest and issuance costs).
285000	UNAMORTIZED DISCOUNTS ON BONDS	The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs). This account should maintain a debit balance.
286000	CAPITAL LEASES /INSTALLMENT PURCHASES - PAYABLE - NONCURRENT	Noncurrent portion (not due within 12 months or less) of the discounted present value of total future stipulated payments on capital lease\installment purchase agreements that are capitalized.
287000	ESTIMATED LIABILITY FOR LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS - NONCURRENT	Noncurrent portion of the estimated total cost of landfill closure and postclosure care.
288000	OTHER NONCURRENT LIABILITIES	Includes all noncurrent liabilities not listed above.
289000	UNASSIGNED	
290000	CONTRA- ACCOUNT UNALLOTTED STATE APPROPRIATIONS	Contra-account for account 190000
291000	CONTRA-ACCOUNT FEDERAL GRANTS AND CONTRACTS APPROVED	Contra-account for account 191000
292000	CONTRA-ACCOUNT LOCAL GOVERNMENT GRANTS AND CONTRACTS APPROVED	Contra-account for account 192000
293000	CONTRA-ACCOUNT OTHER GRANTS AND CONTRACTS APPROVED	Contra-account for account 193000

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

SCHEDULE: LIABILITIES, FUND BALANCE, NET ASSETS AND OTHER CREDITS 200000-399999

ACCOUNT		ACCOUNT DEFINITIONS
294000-295999	UNASSIGNED	
296000	CLEARING ACCOUNT	Clearing accounts should be utilized to accumulate transactions which will subsequently be distributed to other accounts.
297000-319999	UNASSIGNED	
320000	NET ASSETS, RESTRICTED FOR REVENUE BOND DEBT SERVICE	Segregation of a portion of retained earnings, in accordance with the terms of revenue bond indentures, for revenue bond debt service payments.
321000	NET ASSETS, RESTRICTED FOR-OTHER	Retained earnings reserved for other specific purposes.
322000	NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	The component of the difference between assets and liabilities of proprietary fund that consist of assets with constraints in accordance with the terms of revenue bond indentures for revenue bond debt service payments
323000-325999	UNASSIGNED	
326000	RETAINED EARNINGS - UNRESERVED - UNDESIGNATED	The accumulated earnings of a proprietary fund that are not reserved for any specific purpose.
327000-327999	UNASSIGNED	
328000	RESERVED FOR ENCUMBRANCES	Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services.
329000	RESERVED FOR PRE-ENCUMBRANCES	Commitments related to the issuance of a requisition.
330000	RESERVED FOR DEBT SERVICE	Resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.
331000	RESERVE FOR MOTOR FUEL TAXES	Motor Fuel Taxes legally restricted at the Department of Transportation.

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ACCOUNT		ACCOUNT DEFINITIONS
332000	RESERVED FOR INVENTORIES	Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of current assets.
333000	RESERVED FOR PREPAID ITEMS	Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net assets.
334000	RESERVED FOR NONCURRENT LOANS RECEIVABLE	Segregation of a portion of fund balance to indicate that noncurrent portions of loans receivable do not represent expendable available financial resources.
335000-335999	UNASSIGNED	
336000	RESERVE FOR ADVANCES TO OTHER FUNDS	Segregation of a portion of fund balance to indicate that advances to other funds do not represent expendable available financial resources.
337000	OTHER RESERVES	Fund balance reserved for other specific purposes.
338000-344999	UNASSIGNED	
345000	RESERVE FOR PENSION BENEFITS	Resources legally or contractually restricted for the payment of pension/annuity benefits
346000-379999	UNASSIGNED	
380000	UNRESERVED-DESIGNATED FUND BALANCE	Portion of fund balance set aside to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement.
381000-389999	UNASSIGNED	
390000	UNRESERVED-UNDESIGNATED FUND BALANCE (SURPLUS)	Portion of fund balance representing expendable available financial resources.
391000-399999	UNASSIGNED	

REVENUES AND OTHER FINANCING SOURCES

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SCHEDULE "2A"

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

SCHEDULE: REVENUES AND OTHER FINANCING SOURCES 400000-499999

ACCOUNT		ACCOUNT DEFINITIONS
400000	UNASSIGNED	
401000	APPROPRIATION ALLOTMENT	Includes State funds allotted by approved quarterly work programs and amendments.
402000	UNASSIGNED	
403000	GOVERNOR'S EMERGENCY FUND	Includes transfers of State funds by Executive Order to cover costs of designated non-recurring projects.
404000	OTHER STATE FUNDS	Includes any allotment of State funds not covered in above classification.
405000-410999	UNASSIGNED	
411000	GENERAL PROPERTY TAXES	Ad valorem taxes levied on an assessed valuation of real and/or personal property.
412000	PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION	Direct taxes (1) assessed and levied on a valuation other than the general assessed valuation usually applied in the case of privately owned real property or (2) calculated at a specified rate per unit.
413000	GENERAL SALES AND USE TAXES	Imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions.
414000	SELECTIVE SALES AND USE TAXES	Imposed upon the sale or consumption of selected goods or services.
415000	INCOME TAXES	Imposed on net income of individuals, corporations, and unincorporated businesses.
416000	INSURANCE PREMIUM TAXES	Taxes levied on insurance premiums.
417000	DEATH AND GIFT TAXES	Imposed upon the transfer of property at death or gifts made in contemplation of death.

SCHEDULE "2A"

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SCHEDULE: REVENUES AND OTHER FINANCING SOURCES 400000-499999

ACCOUNT		ACCOUNT DEFINITIONS
418000	OTHER TAXES	Includes other taxes imposed which cannot be included in one of the above categories.
419000	PENALTIES AND INTEREST ON DELINQUENT TAXES	Amounts charged as penalties and interest for the payment of taxes after their due date.
420000	UNDISTRIBUTED REVENUE COLLECTIONS	Revenue collections recorded by the Department of Revenue pending distribution to appropriate revenue accounts
421000	BUSINESS LICENSES AND PERMITS	Revenues from business and occupations that must be licensed before doing business within the State.
422000	NONBUSINESS LICENSES AND PERMITS	Revenues from all nonbusiness licenses and permits levied
423000-430999	UNASSIGNED	
431000	FEDERAL GOVERNMENT GRANTS - DIRECT	Funds received from the Federal government to be used or expended for a specified purpose, activity or facility.
432000	FEDERAL GOVERNMENT GRANTS-INDIRECT	Federal funds received through third parties or as on-behalf payments
433000-436999	UNASSIGNED	
437000	LOCAL GOVERNMENT UNIT GRANTS	A grant received from a local government unit to be used or expended for a specified purpose, activity or facility.
438000	OTHER INTERGOVERNMENTAL REVENUES	Any form of governmental revenues that does not match one of the categories listed above.
439000-440999	UNASSIGNED	
441000	SALES AND SERVICES	Includes revenues derived from sales or charges for current services.

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SCHEDULE: REVENUES AND OTHER FINANCING SOURCES 400000-499999

ACCOUNT		ACCOUNT DEFINITIONS
442000-443999	UNASSIGNED	
444000	CONTRIBUTIONS - EMPLOYEE	Contributions made by employees toward their retirement (pension) plan - FOR USE BY RETIREMENT SYSTEMS ONLY
445000	CONTRIBUTIONS - EMPLOYER	Contributions made by employers toward the retirement (pension) plan of their employees - FOR USE BY RETIREMENT SYSTEMS ONLY
446000-450999	UNASSIGNED	
451000	FINES AND PENALTIES	Moneys derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.
452000	FORFEITURES	Funds derived from confiscating deposits and property.
453000-459999	UNASSIGNED	
460000	DIVIDENDS	Dividends from equity securities and other investments.
461000	INTEREST EARNED	Compensation for the use of financial resources over a period of time.
462000	REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS	The difference between financial inflows and the cost of the disposed investments.
463000	UNREALIZED GAINS AND LOSSES ON INVESTMENTS	Changes in the fair value of investments disclosed on the balance sheet. This account should be utilized when an organization is required by GAAP to report changes in the fair value of its investments.

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SCHEDULE: REVENUES AND OTHER FINANCING SOURCES 400000-499999

ACCOUNT		ACCOUNT DEFINITIONS
464000	INVESTMENT EXPENSE	Significant identifiable pension fund investment related costs (e.g., investment management and custodial fees). This account should be disclosed as a contra-account on pension fund financial statements.
465000	RENTS AND ROYALTIES	Financial resources derived from the use by others of the government's tangible and intangible assets.
466000	CONTRIBUTIONS AND DONATIONS	Financial resources provided by public or private contributors.
467000	UNCLAIMED PROPERTY	Property which has reverted to the State in the absence of legal claimants or heirs.
468000	OTHER REVENUE	Any other operating revenue not included in one of the above categories.
469000-470999	UNASSIGNED	
471000	TRANSFERS IN	Financial inflows from other funds of the government reporting entity that are not classified as quasi-external transactions, reimbursements, loans, advances or residual equity transfers. For GAAP purposes this account should be used for transactions between primary government units (including blended component units).
472000-472999	UNASSIGNED	
474000	OTHER FINANCING SOURCES - PROCEEDS OF GENERAL LONG TERM LIABILITIES	Gross financial resources provided by the issuance of general long-term liabilities.
475000	OTHER FINANCING SOURCES - PROCEEDS FROM DISPOSITION OF CAPITAL ASSETS	Financial inflows provided from the disposition of capital assets.
476000	OTHER FINANCING SOURCES - CAPITAL LEASES/INSTALLMENT PURCHASES	Financial inflows provided from capital lease and installment purchase agreements.

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SCHEDULE: REVENUES AND OTHER FINANCING SOURCES 400000-499999

ACCOUNT		ACCOUNT DEFINITIONS
477000	OTHER FINANCING SOURCE - OTHER	Any flow of financing sources not included in the above categories.
478000-480999	UNASSIGNED	
481000	NONOPERATING REVENUES - HOTEL/MOTEL TAXES	Revenue earned as a result of collections of an excise tax on rooms, lodgings, and accommodations pursuant to the Hotel and Motel Tax Act as enacted and amended by the General Assembly of Georgia. This account is applicable to accrual basis funds only.
482000	NONOPERATING REVENUES - INTERGOVERNMENTAL - FEDERAL	Any grant, entitlement, or other revenue received from a federal government agency that is not related to operations. This account is applicable to accrual basis funds only.
483000	NONOPERATING REVENUES - INTERGOVERNMENTAL - LOCAL GOVERNMENTS	Any grant, entitlement, or other revenue received from local governments that is not related to operations. This account is applicable to accrual basis funds only.
484000	NONOPERATING REVENUES - CONTRIBUTIONS AND DONATIONS	Financial resources provided by private contributors that are not related to operations. This account is applicable to accrual basis funds only.
485000	NONOPERATING REVENUES - DIVIDENDS	Dividends from equity securities and other investments. This account is applicable to accrual basis funds only.
486000	NONOPERATING REVENUES - INTEREST REVENUE	Compensation for the use of financial resources over a period of time. This account is applicable to accrual basis funds only.
487000	NONOPERATING REVENUES - REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS	The difference between financial inflows and the cost of the disposed investments. This account is applicable to accrual basis funds only.
488000	NONOPERATING REVENUES - UNREALIZED GAINS AND LOSSES ON INVESTMENTS	Changes in the fair value of investments disclosed on the balance sheet. This account should be utilized if an organization is required by GAAP to report changes in the fair value of its investments. This account is applicable to accrual basis funds only.

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ACCOUNT		ACCOUNT DEFINITIONS
489000	NON-OPERATING REVENUES - OTHER	Any other non-operating revenue not included in one of the above categories. This account is applicable to accrual basis funds only.
492000	CARRY-OVER /TRANSFERS FROM RESERVES	Includes all funds reserved at end of prior accounting period which are brought forward for expenditure in current period.
493000	CARRY-OVER /TRANSFERS FROM FUND BALANCE	Includes unreserved fund balances on hand at end of prior period which are permitted to be brought forward to current period.
494000	SPECIAL ITEMS	Includes all items that result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
495000	EXTRAORDINARY ITEMS	Includes all transactions or other events that are both unusual in nature and infrequent in occurrence.
496000	CAPITAL CONTRIBUTIONS	Capital resources (capital assets) provided by public, governemntal or private contributors (used by organiztions reporting on the accrual basis of accounting); also, contributions to permanent or term endowments, including those reported in permanent funds
497000-499999	UNASSIGNED	

EXPENDITURES/EXPENSE AND OTHER FINANCING USES

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SCHEDULE "2A"

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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 attendence 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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SUBACCOUNTS

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SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
000000	All Expense **(Systems Account)**	allexp
000001	All Revenue **(Systems Account)**	allrev
100000	CASH ON HAND	chand
100001	Cash on Hand	chand1
101000	CASH IN BANKS	c
101001	Cash in Banks Operating Account Wachovia 1	c-op-w1
101002	Cash in Banks Operating Account Wachovia 2	c-op-w2
101003	Cash in Banks Operating Account Wachovia 3	c-op-w3
101004	Cash in Banks Operating Account Wachovia 4	c-op-w4
101020	Cash in Banks Operating Account Bank of America 1	c-op-boa1
101021	Cash in Banks Operating Account Bank of America 2	c-op-boa2
101022	Cash in Banks Operating Account Bank of America 3	c-op-boa3
101023	Cash in Banks Operating Account Bank of America 4	c-op-boa4
101024	Cash in Banks Operating Account Bank of America 5	c-op-boa5
101025	Cash in Banks Operating Account Bank of America 6	c-op-boa6
101040	Cash In Banks Operating Account Citizens Bank & Trust 1	c-op-cbt1
101041	Cash in Banks Operating Account Citizens Bank & Trust 2	c-op-cbt2
101042	Cash in Banks Operating Account Citizens Bank & Trust 3	c-op-cbt3
101043	Cash in Banks Operating Account Citizens Bank & Trust 4	c-op-cbt4
101050	Cash in Banks Operating Account Columbus Bank and Trust -District 1	c-op-ctd1
101051	Cash in Banks Operating Account Columbus Bank and Trust -District 2	c-op-ctd2
101052	Cash in Banks Operating Account Columbus Bank and Trust -District 3	c-op-ctd3
101053	Cash in Banks Operating Account Columbus Bank and Trust -District 4	c-op-ctd4
101054	Cash in Banks Operating Account Columbus Bank and Trust -District 5	c-op-ctd5
101055	Cash in Banks Operating Account Columbus Bank and Trust -District 6	c-op-ctd6
101056	Cash in Banks Operating Account Columbus Bank and Trust -District 7	c-op-ctd7
101057	Cash in Banks Operating Account Columbus Bank and Trust -District 8	c-op-ctd8
101058	Cash in Banks Operating Account Columbus Bank and Trust -District 9	c-op-ctd9
101060	Cash in Banks Operating Account South Trust 1	c-op-s1
101061	Cash in Banks Operating Account South Trust 2	c-op-s2
101062	Cash in Banks Operating Account South Trust 3	c-op-s3
101063	Cash in Banks Operating Account South Trust 4	c-op-s4
101064	Cash in Banks Operating Account South Trust 5	c-op-s5
101065	Cash in Banks Operating Account South Trust 6	c-op-s6
101066	Cash in Banks Operating Account South Trust 7	c-op-s7
101067	Cash in Banks Operating Account South Trust 8	c-op-s8
101068	Cash in Banks Operating Account South Trust 9	c-op-s9
101080	Cash in Banks Operating Account Wachovia-(former First Union 1)	c-op-1u1
101081	Cash in Banks Operating Account Wachovia-(former First Union 2)	c-op-1u2
101082	Cash in Banks Operating Account Wachovia-(former First Union 3)	c-op-1u3
101083	Cash in Banks Operating Account Wachovia-(former First Union 4)	c-op-1u4
101100	Cash in Banks Operating Account SunTrust 1	c-op-sun1
101101	Cash in Banks Operating Account SunTrust 2	c-op-sun2
101102	Cash in Banks Operating Account SunTrust 3	c-op-sun3
101103	Cash in Banks Operating Account SunTrust 4	c-op-sun4
101104	Cash in Banks Operating Account SunTrust 5	c-op-sun5
101105	Cash in Banks Operating Account SunTrust 6	c-op-sun6
101106	Cash in Banks Operating Account SunTrust 7	c-op-sun7
101107	Cash in Banks Operating Account SunTrust 8	c-op-sun8
101108	Cash in Banks Operating Account SunTrust 9	c-op-sun9
101109	Cash in Banks Operating Account SunTrust 10	c-op-sun10
101110	Cash in Banks Operating Account SunTrust 11	c-op-sun11
101111	Cash in Banks Operating Account SunTrust 12	c-op-sun12
101112	Cash in Banks Operating Account SunTrust 13	c-op-sun13
101150	Cash in Banks Operating Account Athens First Bank and Trust	c-op-afbt
101151	Cash in Banks Operating Account Bank of Dodge County	c-op-dc
101152	Cash in Banks Operating Account Bank of Fitzgerald	c-op-bf
101153	Cash in Banks Operating Account Bank of Lafayette	c-op-bl
101154	Cash in Banks Operating Account Branch Banking and Trust 1	c-op-brch1
101155	Cash in Banks Operating Account Bartow County Bank	c-op-bcb
101156	Cash in Banks Operating Account Capitol City Bank	c-op-ccb
101157	Cash in Banks Operating Account Citizen Trust Bank 1	c-op-ctb1
101158	Cash in Banks Operating Account Citizens Bank of Americus	c-op-ba
101159	Cash in Banks Operating Account Citizens Bank of Swainsboro	c-op-bs
101160	Cash in Banks Operating Account Citizens 1st Bank 1	c-op-cf1
101161	Cash in Banks Operating Account Columbus Bank and Trust	c-op-ct

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
101163	Cash in Banks Operating Account Commercial Bank	c-op-cb
101164	Cash in Banks Operating Account Community Trust Bank	c-op-ctrb
101165	Cash in Banks Operating Account Darby Bank and Trust	c-op-bdt
101166	Cash in Banks Operating Account Farmers and Merchants Bank	c-op-fmb
101167	Cash in Banks Operating Account First Bulloch Bank & Trust Co.	c-op-fbb
101168	Cash in Banks Operating Account First Community Bank	c-op-fcb
101169	Cash in Banks Operating Account First Liberty Bank	c-op-flb
101170	Cash in Banks Operating Account First Southern	c-op-fs
101171	Cash in Banks Operating Account First State Bank and Trust	c-op-fsbt
101172	Cash in Banks Operating Account Geo. D. Warthen Bank	c-op-gwb
101173	Cash in Banks Operating Account Habersham Bank	c-op-hb
101174	Cash in Banks Operating Account Jasper Banking Company	c-op-jbc
101175	Cash in Banks Operating Account Park Avenue Bank	c-op-pab
101176	Cash in Banks Operating Account Peoples Bank of Talbotton	c-op-pb
101177	Cash in Banks Operating Account Regions Bank	c-op-rb
101178	Cash in Banks Operating Account Southwest Georgia Bank	c-op-sgb
101179	Cash in Banks Operating Account Spivey State Bank	c-op-ssb
101180	Cash in Banks Operating Account Sumter Bank and Trust	c-op-sbt
101181	Cash in Banks Operating Account United Bank	c-op-ub
101182	Cash in Banks Operating Account West Central Georgia Bank	c-op-wcg
101183	Cash in Banks Operating Account Mutual Federal Savings Bank	c-op-mfs
101184	Cash in Banks Operating Account Citizens Trust Bank 2	c-op-ctb2
101185	Cash in Banks Operating Account Citizens Trust Bank 3	c-op-ctb3
101186	Cash in Banks Operating Account Citizen 1st Bank 2	c-op-cf2
101187	Cash in Banks Operating Account The Heritage Bank	c-op-hbk
101188	Cash in Banks Operating Account Bank of Upson	c-op-bu
101189	Cash in Banks Operating Account Bank of Habersham	c-op-hab
101190	Cash in Banks Operating Account First Bank of Habersham	c-op-fhab
101191	Cash in Banks Operating Account Branch Banking and Trust 2	c-op-brch2
101192	Cash in Banks Operating Account Security Bank & Trust	c-op-sect
101193	Cash in Banks Operating Account First Floyd Bank	c-op-ffb
101194	Cash in Banks Operating Account Citizens Bank & Trust Company	c-op-cbtc
101195	Cash in Banks Operating Account United Community Bank	c-op-ucb
101196	Cash in Banks Operating Account Columbus Bank and Trust 2	c-op-ct2
101197	Cash in Banks Operating Account Community Banking Company	c-op-cbc
101301	Cash in Banks Payroll Account Athens First Bank & Trust Company	c-p-afbtc
101302	Cash in Banks Payroll Account Bank of Layafette	c-p-bl
101303	Cash in Banks Payroll Account Bank of Upson	c-p-bu
101304	Cash in Banks Payroll Account Bank South	c-p-bs
101320	Cash in Banks Payroll Account Citizens Bank & Trust	c-p-cbt
101321	Cash in Banks Payroll Account Citizens of Swainsboro	c-p-cs
101322	Cash in Banks Payroll Account Citizens Bank of Washington Co.	c-p-cbwc
101323	Cash in Banks Payroll Account Bank-Citizens Americus	c-p-a
101340	Cash in Banks Payroll Account Citizens First Bank	c-p-fb
101341	Cash in Banks Payroll Account Columbus Bank and Trust Company	c-p-btc
101342	Cash in Banks Payroll Account Commercial Bank	c-p-cb
101343	Cash in Banks Payroll Account Community Bank and Trust	c-p-cbat
101360	Cash in Banks Payroll Account Farmers and Merchants Bank	c-p-fmb
101361	Cash in Banks Payroll Account First Bulloch Bank & Trust	c-p-bbt
101362	Cash in Banks Payroll Account First Community Bank	c-p-fcb
101363	Cash in Banks Payroll Account First State Bank and Trust	c-p-fsbt
101380	Cash in Banks Payroll Account Wachovia-(former First Union) - Atlanta	c-p-funba
101381	Cash in Banks Payroll Account Wachovia-(former First Union) - Griffin	c-p-funbg
101382	Cash in Banks Payroll Account Jasper Banking Company	c-p-jbc
101383	Cash in Banks Payroll Account Bank of America 1	c-p-boa1
101384	Cash in Banks Payroll Account Bank of America 2	c-p-boa2
101400	Cash in Banks Payroll Account Park Avenue Bank	c-p-pab
101401	Cash in Banks Payroll Account Regions Bank	c-p-rb
101402	Cash in Banks Payroll Account SouthTrust Bank of Georgia	c-p-stbg
101403	Cash in Banks Payroll Account SunTrust Bank, Atlanta	c-p-stba
101415	Cash in Banks Payroll Account SunTrust Bank, Northwest Georgia	c-p-stng
101416	Cash in Banks Payroll Account SunTrust Bank, Middle Georgia, N.A.	c-p-stmg
101417	Cash in Banks Payroll Account SunTrust Bank, Southeast Georgia, N.A.	c-p-seg
101418	Cash in Banks Payroll Account Bank of Fitzgerald	c-p-bf
101419	Cash in Banks Payroll Account Branch Banking and Trust	c-p-brch
101420	Cash in Banks Payroll Account Wachovia Bank of Georgia	c-p-w
101421	Cash in Banks Payroll Account Security Bank & Trust	c-p-sect
101422	Cash in Banks Payroll Account First Floyd Bank	c-p-ffb
101423	Cash in Banks Payroll Account Citizens Bank & Trust Company	c-p-cbtc
101424	Cash in Banks Payroll Account United Community Bank-Marietta	c-p-ucbm
101425	Cash in Banks Payroll Account SunTrust Bank, Augusta	c-p-sta
101426	Cash in Banks Payroll Account United Community Bank	c-p-ucb

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
101427	Cash in Banks Payroll Account Community Banking Company	c-p-cbc
101601	Cash in Banks Other Account Wachovia 1	c-ot-w1
101602	Cash in Banks Other Account Wachovia 2	c-ot-w2
101603	Cash in Banks Other Account Wachovia 3	c-ot-w3
101604	Cash in Banks Other Account Wachovia 4	c-ot-w4
101640	Cash in Banks Other Account Bank of America 1	c-ot-boa1
101641	Cash in Banks Other Account Bank of America 2	c-ot-boa2
101642	Cash in Banks Other Account Bank of America 3	c-ot-boa3
101643	Cash in Banks Other Account Bank of America 4	c-ot-boa4
101644	Cash in Banks Other Account Bank of America 5	c-ot-boa5
101645	Cash in Banks Other Account Bank of America 6	c-ot-boa6
101646	Cash in Banks Other Account Bank of America 7	c-ot-boa7
101670	Cash in Banks Other Account Citizens Bank & Trust 1	c-ot-cbt1
101671	Cash in Banks Other Account Citizens Bank & Trust 2	c-ot-cbt2
101672	Cash in Banks Other Account Citizens Bank & Trust 3	c-ot-cbt3
101673	Cash in Banks Other Account Citizens Bank & Trust 4	c-ot-cbt4
101674	Cash in Banks Other Account Citizens Bank & Trust 5	c-ot-cbt5
101700	Cash in Banks Other Account South Trust 1	c-ot-st1
101701	Cash in Banks Other Account South Trust 2	c-ot-st2
101702	Cash in Banks Other Account South Trust 3	c-ot-st3
101703	Cash in Banks Other Account South Trust 4	c-ot-st4
101730	Cash in Banks Other Account Wachovia-(former First Union 1)	c-ot-1u1
101731	Cash in Banks Other Account Wachovia-(former First Union 2)	c-ot-1u2
101732	Cash in Banks Other Account Wachovia-(former First Union 3)	c-ot-1u3
101733	Cash in Banks Other Account Wachovia-(former First Union 4)	c-ot-1u4
101760	Cash in Banks Other Account SunTrust 1	c-ot-sun1
101761	Cash in Banks Other Account SunTrust 2	c-ot-sun2
101762	Cash in Banks Other Account SunTrust 3	c-ot-sun3
101763	Cash in Banks Other Account SunTrust 4	c-ot-sun4
101764	Cash in Banks Other Account SunTrust 5	c-ot-sun5
101765	Cash in Banks Other Account SunTrust 6	c-ot-sun6
101790	Cash in Banks Other Account First Southern Bank	c-ot-fsb
101791	Cash in Banks Other Account Citizen Bank of Americus 1	c-ot-cba
101792	Cash in Banks Other Account Tattnall Bank	c-ot-tb
101793	Cash in Banks Other Account Commercial Bank 1	c-ot-cb1
101794	Cash in Banks Other Account Athens First Bank & Trust Company 1	c-ot-af
101795	Cash in Banks Other Account Park Avenue Bank 1	c-ot-pa1
101796	Cash in Banks Other Account Park Avenue Bank 2	c-ot-pa2
101797	Cash in Banks Other Account Park Avenue Bank 3	c-ot-pa3
101798	Cash in Banks Other Account First State Bank and Trust	c-ot-fstr
101799	Cash in Banks Other Account Capital City Bank 1	c-ot-cc1
101800	Cash in Banks Other Account Capital City Bank 2	c-ot-cc2
101801	Cash in Banks Other Account Habersham Bank 1	c-ot-hb1
101802	Cash in Banks Other Account Habersham Bank 2	c-ot-hb2
101803	Cash in Banks Other Account Habersham Bank 3	c-ot-hb3
101804	Cash in Banks Other Account First Bank of Habersham 1	c-ot-fbh
101805	Cash in Banks Other Account Regions Bank 1	c-ot-ar1
101806	Cash in Banks Other Account Regions Bank 2	c-ot-ar2
101807	Cash in Banks Other Account Regions Bank 3	c-ot-ar3
101808	Cash in Banks Other Account Geo D. Warthen Bank	c-ot-gdw
101809	Cash in Banks Other Account Athens First Bank & Trust Company 2	c-ot-afb
101810	Cash in Banks Other Account Bank of Fitzgerald 1	c-ot-bf1
101811	Cash in Banks Other Account Bank of Fitzgerald 2	c-ot-bf2
101812	Cash in Banks Other Account Bank of Fitzgerald 3	c-ot-bf3
101813	Cash in Banks Other Account Columbus Bank and Trust 1	c-ot-cbat1
101814	Cash in Banks Other Account Columbus Bank and Trust 2	c-ot-cbat2
101815	Cash in Banks Other Account Columbus Bank and Trust 3	c-ot-cbat3
101816	Cash in Banks Other Account Citizens First Bank	c-ot-cfb
101817	Cash in Banks Other Account Branch Banking & Trust 1	c-ot-brch1
101818	Cash in Banks Other Account Farmers and Merchants Bank 1	c-ot-fm1
101819	Cash in Banks Other Account Farmers and Merchants Bank 2	c-ot-fm2
101820	Cash in Banks Other Account Farmers and Merchants Bank 3	c-ot-fm3
101821	Cash in Banks Other Account Southwest Georgia Bank	c-ot-sgb
101822	Cash in Banks Other Account Jasper Banking Company	c-ot-jbc
101823	Cash in Banks Other Account Darby Bank & Trust 1	c-ot-dbt1
101824	Cash in Banks Other Account Darby Bank & Trust 2	c-ot-dbt2
101825	Cash in Banks Other Account Sumter Bank & Trust	c-ot-sbt
101826	Cash in Banks Other Account First Bulloch Bank & Trust Company 1	c-ot-fbb
101827	Cash in Banks Other Account Commercial Bank 2	c-ot-cb2
101828	Cash in Banks Other Account West Central Georgia Bank 1	c-ot-wcg1
101829	Cash in Banks Other Account Bank of Upson	c-ot-bu
101830	Cash in Banks Other Account Bank of Lafayette 1	c-ot-bl1

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

ACCOUNT NUMBER		SHORT NAME
101831	Cash in Banks Other Account Bank of Lafayette 2	c-ot-bl2
101832	Cash in Banks Other Account Community Trust Bank	c-ot-ctb
101833	Cash in Banks Other Account Peoples Bank	c-ot-pb
101834	Cash in Banks Other Account Citizens Bank of Americus 2	c-ot-cba2
101837	Cash in Banks Other Account First Bulloch Bank & Trust Company 2	c-ot-fbb2
101838	Cash in Banks Other Account Community Bank and Trust	c-ot-cbat
101839	Cash in Banks Other Account First Federal Savings Bank	c-ot-ffsb
101840	Cash in Banks Other Account Columbus Bank & Trust 4	c-ot-cbat4
101841	Cash in Banks Other Account West Central Georgia Bank 2	c-ot-wcg2
101842	Cash in Banks Other Account Gainesville Bank & Trust	c-ot-gbt
101843	Cash in Banks Other Account Bank of Early	c-ot-early
101844	Cash in Banks Other Account Bank of Eastman	c-ot-east
101845	Cash in Banks Other Account Bank of North Georgia	c-ot-nga
101846	Cash in Banks Other Account Bank of Wrightsville	c-ot-wr
101847	Cash in Banks Other Account Brand Banking Company	c-ot-bbc
101848	Cash in Banks Other Account Century Bank & Trust	c-ot-cent
101849	Cash in Banks Other Account Citizens Bank & Trust Company	c-ot-cbank
101850	Cash in Banks Other Account Claxton Bank	c-ot-clax
101851	Cash in Banks Other Account Colonial Bank	c-ot-col
101852	Cash in Banks Other Account Fayette County Bank	c-ot-fay
101853	Cash in Banks Other Account First Citizens Bank	c-ot-fst
101854	Cash in Banks Other Account First Macon	c-ot-fmac
101855	Cash in Banks Other Account Hardwick Bank & Trust	c-ot-hard
101856	Cash in Banks Other Account Main Street Bank	c-ot-msb
101857	Cash in Banks Other Account McIntosh State Bank	c-ot-mac
101858	Cash in Banks Other Account National Bank of Walton County	c-ot-nbwc
101859	Cash in Banks Other Account Northwest Georgia Bank	c-ot-nwga
101860	Cash in Banks Other Account The Prudential Bank	c-ot-prud
101861	Cash in Banks Other Account Floyd Bank	c-ot-floyd
101862	Cash in Banks Other Account American Banking Company	c-ot-amer
101863	Cash in Banks Other Account Park Avenue Bank 4	c-ot-pa4
101864	Cash in Banks Other Account United Bank	c-ot-ub
101865	Cash in Banks Other Account Bank of Lafayette 3	c-ot-bl3
101866	Cash in Banks Other Account Morris State Bank	c-ot-mrsb
101867	Cash in Banks Other Account Regions Bank 4	c-ot-ar4
101868	Cash in Banks Other Account Premier Bank	c-ot-prb
101869	Cash in Banks Other Account Citizen Trust Bank 1	c-ot-ctb1
101870	Cash in Banks Other Account Security Bank & Trust 1	c-ot-sect1
101871	Cash in Banks Other Account Security Bank & Trust 2	c-ot-sect2
101872	Cash in Banks Other Account Jasper Banking Company 2	c-ot-jbs2
101873	Cash in Banks Other Account Branch Banking & Trust 2	c-ot-brch2
101874	Cash in Banks Other Account First Floyd Bank 1	c-ot-ffb1
101875	Cash in Banks Other Account First Floyd Bank 2	c-ot-ffb2
101876	Cash in Banks Other Account Citizens Bank & Trust Company	c-ot-cbtc
101877	Cash in Banks Other Account United Community Bank 1	c-ot-ucb1
101878	Cash in Banks Other Account United Community Bank 2	c-ot-ucb2
101879	Cash in Banks Other Account Bank of Monticello	c-ot-bm
101880	Cash in Banks Other Account Peachtree National Bank	c-ot-pnb
101881	Cash in Banks Other Account Dalton Whitfield Bank	c-ot-dwb
101882	Cash in Banks Other Account Bank of Lafayette 4	c-ot-bl4
101883	Cash in Banks Other Account Community Capital Bank	c-ot-ccb
101884	Cash in Banks Other Account Community Banking Company 1	c-ot-cbc1
101885	Cash in Banks Other Account Community Banking Company 2	c-ot-cbc2
102001	Cash in Banks Revenue Collections Wachovia 1	c-rc-w1
102002	Cash in Banks Revenue Collections Bank of America 1	c-rc-boa1
102003	Cash in Banks Revenue Collections Citizens Bank & Trust	c-rc-cbt
102004	Cash in Banks Revenue Collections South Trust 1	c-rc-s
102005	Cash in Banks Revenue Collections Wachovia-(former First Union 1)	c-rc-1u
102006	Cash in Banks Revenue Collections SunTrust 1	c-rc-st
102007	Cash in Banks Revenue Collections Wachovia 2	c-rc-w2
102008	Cash in Banks Revenue Collections Wachovia 3	c-rc-w3
102009	Cash in Banks Revenue Collections Wachovia 4	c-rc-w4
102010	Cash in Banks Revenue Collections First National	c-rc-fb
102011	Cash in Banks Revenue Collections Bank of America 2	c-rc-boa2
102012	Cash in Banks Revenue Collections Bank of America 3	c-rc-boa3
102013	Cash in Banks Revenue Collections South Trust 2	c-rc-s2
102014	Cash in Banks Revenue Collections SunTrust 2	c-rc-st2
102015	Cash in Banks Revenue Collections SunTrust 3	c-rc-st3
102016	Cash in Banks Revenue Collections SunTrust 4	c-rc-st4
102017	Cash in Banks Revenue Collections Columbus Bank and Trust Company	c-rc-cbtc
102018	Cash in Banks Revenue Collections Wachovia-(former First Union 2)	c-rc-1u2
102019	Cash-RC-DOR-Wachovia-EFT	c-rc-weft
102100	Cash in Banks Revenue Collections - DOR - Wachovia - Daily Deposits	c-rc-wdd
102101	Cash in Banks Revenue Collections - DOR - Bank of America - Daily Deposit	c-rc-boad
102102	Cash in Banks Revenue Collections - DOR - Citizens Trust Bank - Daily Deposits	c-rc-ctdd
102103	Cash in Banks Revenue Collections - DOR - South Trust - Daily Deposits	c-rc-sdd

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
102104	Cash in Banks Revenue Collections - DOR - SunTrust - EFT	c-rc-steft
102105	Cash in Banks Revenue Collections - DOR - SunTrust - Daily Deposits	c-rc-stdd
102106	Cash in Banks Revenue Collections - DOR - Wachovia - Revolving Fund	c-rc-wrf
102107	Cash in Banks Revenue Collections - DMVS - Bank of America - IRP	c-rc-boair
102108	Cash in Banks Revenue Collections - DOR - Bank of America - Cigarette Tax	c-rc-boact
102109	Cash in Banks Revenue Collections - DOR - Bank of America - IT Refund W/H	c-rc-boai
102110	Cash in Banks Revenue Collections - DOR - Bank of America - Corp Refunds	c-rc-boac
102111	Cash in Banks Revenue Collections - DOR - SunTrust - IFTA	c-rc-stif
102112	Cash in Banks Revenue Collections - DOR - Bank of America - Revolving Fund	c-rc-boaf
102113	Cash in Banks Revenue Collections - DOR - SunTrust - Revolving Fund	c-rc-strf
102114	Cash in Banks Revenue Collections - DOR - South Trust - Revolving Fund	c-rc-srf
102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3	c-rc-sf3
102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90	c-rc-sf90
102117	Cash in Banks Revenue Collections - DOR - Bank of America - Income Tax Refunds	c-rc-itr
102118	Cash in Banks Revenue Collections - DOR - Bank of America - Split-off Checks	c-rc-sc
102120	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Augusta)	c-rc-stcta
102121	Cash in Banks Revenue Collections - DOR - Wachovia-(former First Union) - Cigarette Tax Stamp Sales	c-rc-1uct
102122	Cash in Banks Revenue Collections - DOR - Regions Bank - Cigarette Tax Stamp Sales	c-rc-rgsct
102123	Cash in Banks Revenue Collections - DOR - Morris State Bank - Cigarette Tax Stamp Sales	c-rc-msbct
102124	Cash in Banks Revenue Collections - DOR - AmSouth Bank - Cigarette Tax Stamp Sales	c-rc-amsct
102125	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Savannah)	c-rc-stcts
102126	Cash in Banks Revenue Collections - DOR - Spivey State Bank - Cigarette Tax Stamp Sales	c-rc-ssbct
103001	Cash in Banks Purchasing Card Wachovia	c-pu-w
103010	Cash in Banks Purchasing Card Bank of America	c-pu-boa
103020	Cash in Banks Purchasing Card Citizens Bank & Trust	c-pu-cbt
103030	Cash in Banks Purchasing Card South Trust	c-pu-s
103040	Cash in Banks Purchasing Card Wachovia-(former First Union)	c-pu-1u
103050	Cash in Banks Purchasing Card SunTrust	c-pu-st
103500	Cash in Banks - Compensating Balance	c-cb
103501	Cash in Banks - Compensating Balance - Citibank	c-cb-ci
103502	Cash in Banks - Compensating Balance - JPMorgan	c-cb-jpm
103510	Cash in Banks - Lockbox	c-lb
103520	Cash in Banks - DNR - Park Operating Accounts	c-cb-dnrpk
103540	Cash in Banks - DMVS - Revenue Collection Funds	c-cb-dmvs
103560	Cash in Banks - DOC - Agency Funds	c-cb-doc
103580	Cash in Banks - DHR - Trust Accounts	c-cb-dhr
103581	Cash in Banks - DHR - WIC - Premier Bank	c-cb-dhrp
103582	Cash in Banks - DHR - WIC - Southern National Bank	c-cb-dhrsn
103600	Cash in Banks - DJJ - Trust Accounts	cb-djj-t
103900	Cash in Banks - Proprietary Funds - Restricted Assets	c-cb-r
104000	PETTY CASH	pcash
104001	Petty Cash - 1	pcash1
104002	Petty Cash - 2	pcash2
104003	Petty Cash - 3	pcash3
104004	Petty Cash - 4	pcash4
104005	Petty Cash - 5	pcash5
104006	Petty Cash - 6	pcash6
104007	Petty Cash - 7	pcash7
104008	Petty Cash - 8	pcash8
104009	Petty Cash - 9	pcash9
104010	Petty Cash - 10	pcash10
104050	Petty Cash - Imprest Accounts	pc/imp
105000	CASH WITH FISCAL AGENTS	cashfa
105001	Cash With Fiscal Agents G.O. Debt Sink Fund Trust Company	cashfago
105900	Cash With Fiscal Agents - Proprietary Funds - Restricted Assets	cashfr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
106000	CASH EQUIVALENTS - POOLED	c-e-pool
106001	Cash Equivalents - Pooled - OTFS	c-e-pool1
106002	Cash Equivalents - Pooled - Other	c-e-poolo
106003	Cash Equivalents - Pooled - Flex Investment Account (OTFS) (Ga Fund)	c-e-poolf
106050	Cash Equivalents - Pooled - DOT - Floyd County	c-e-pooltf
106051	Cash Equivalents - Pooled - DOT - City of Atlanta	c-e-poolta
106052	Cash Equivalents - Pooled - DOT - TEA Matching 33B	c-e-pooltt
106053	Cash Equivalents - Pooled - DOT - City/County Participation	c-e-pooltc
106054	Cash Equivalents - Pooled - Ga. Rail Passenger Authority	c-e-pooltr
106070	Cash Equivalents - Pooled - Real Estate Transfer Tax	ce-poolret
106071	Cash Equivalents - Pooled - Railroad Equipment Car Tax	ce-poolrec
106072	Cash Equivalents - Pooled - Tennessee Valley Authority	ce-pooltva
106400	CE-Pool-Prop Funds-Rest Assets	c-e-poolr
107000	CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT	c-e-cd
107001	Cash Equivalents - Certificates of Deposit	c-e-cd1
107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds - Restricted Assets	c-e-cdr
107500	INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT	I-c-cd
107501	Investments - Current - Certificates of Deposit	I-c-cd1
107900	Investments - Current - Certificates of Deposit - Proprietary Funds - Restricted Assets	i-c-cdr
108000	CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES	c-e-gs
108001	Cash Equivalents - U.S. Govt Securities	c-e-gs1
108400	Cash Equivalents - U.S. Govt Securities - Proprietary Funds - Restricted Assets	c-e-pfr
108500	INVESTMENTS - CURRENT - U.S. GOVERNMENT SECURITIES	I-c-gs
108501	Investments-Current-U.S. Government Securites	I-c-gs1
108900	Investments - Current -U.S. Govt Securities - Proprietary Funds - Restricted Assets	i -c-pfr
109000	CASH EQUIVALENTS - CORPORATE BONDS	c-e-cb
109001	Cash Equivalents - Corporate Bonds	c-e-cb1
109400	Cash Equivalents - Corporate Bonds - Proprietary Funds - Restricted Assets	c-e-cbr
109500	INVESTMENTS - CURRENT- CORPORATE BONDS	I-c-cb
109501	Investments-Current-Corporate Bonds	I-c-cb1
109900	Investments - Current - Corporate Bonds - Proprietary Funds - Restricted Assets	i-c-cbr
110000	CASH EQUIVALENTS - MUNICIPAL BONDS	c-e-mb
110001	Cash Equivalents - Municipal Bonds	c-e-mb1
110400	Cash Equivalents - Municipal Bonds - Proprietary Funds - Restricted Assets	c-e-mbr
110500	INVESTMENTS - CURRENT - MUNICIPAL BONDS	I-c-mb
110501	Investments-Current-Municipal Bonds	I-c-mb1
110900	Investments -Current - Municipal Bonds - Proprietary Funds - Restricted Assets	i-c-mbr
111000	CASH EQUIVALENTS - STOCK	c-e-stk
111001	Cash Equivalents - Stock	c-e-stk1
111400	Cash Equivalents - Stock - Proprietary Funds - Restricted Assets	c-e-stkr
111500	INVESTMENTS - CURRENT - STOCK	I-c-stk
111501	Investments - Current - Stock	i - c-stk1
111900	Investments - Current - Stock - Proprietary Funds - Restricted Assets	i - c-stkr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
112000	CASH EQUIVALENTS - OTHER	c-e-oth
112001	Cash Equivalents - Other	c-e-oth1
112002	Cash Equivalents - Merit System - Deferred Compensation Trusts	c-e-msdc
112400	Cash Equivalents - Other - Proprietary Funds - Restricted Assets	c-e-opra
112500	INVESTMENTS - CURRENT - OTHER	I-c-o
112501	Investments - Current - Other	ic-o1
112900	Investments - Current - Other - Proprietary Funds - Restricted Assets	ic-c-r
113000	INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT	i-n-cd
113001	Investments - Noncurrent - Certificates of Deposit	i-n-cd1
113400	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Restricted Assets	I-n-cd-r
114000	INVESTMENTS - NONCURRENT - U.S. GOVERNMENT SECURITIES	i-n-gs
114001	Investments - Noncurrent - U.S. Government Securities	i-n-gs1
114400	Investments - Noncurrent - U.S. Government Securities - Proprietary Funds - Restricted Assets	i-n-gs-r
115000	INVESTMENTS - NONCURRENT - CORPORATE BONDS	i-n-cbs
115001	Investments - Noncurrent - Corporate Bonds	i-n-cbs1
115400	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Restricted Assets	i-n-cbs-r
116000	INVESTMENTS - NONCURRENT - MUNICIPAL BONDS	i-n-mb
116001	Investments - Noncurrent - Municipal Bonds	i-n-mb1
116400	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Restricted Assets	i-n-mb-r
117000	INVESTMENTS - NONCURRENT - STOCK	i-n-stk
117001	Investments - Noncurrent - Stock	i-n-stk1
117400	Investments - Noncurrent - Stock - Proprietary Funds - Restricted Assets	i-n-stk-r
118000	INVESTMENTS - NONCURRENT - OTHER	i-n-oth
118001	Investments - Noncurrent - Other	i-n-oth1
118400	Investments - Noncurrent - Other - Proprietary Funds - Restricted Assets	i-n-oth-r
119000	INVESTMENTS - NONCURRENT - POOLED	I-n-p
119001	Investments - Noncurrent - Pooled	I-n-p1
119400	Investments - Noncurrent - Pooled - Proprietary Funds - Restricted Assets	I-n-pr
121000	STATE APPROPRIATIONS RECEIVABLE	arstapp
121001	State Appropriations Receivable	arstapp1
121002	State Appropriations Receivable - Lottery Receivable	arstaplot
121003	State Appropriations Receivable - Governor's Emergency Fund	arstgov
121004	State Appropriations Receivable - Tobacco Funds	arsttf
121005	State Appropriations Receivable - General Fund Transfer Estimate	arstgfe
121008	State Appropriations Receivable - Indirect Communications	arstic
121010	State Appropriations Receivable - Motor Fuel Tax Appropriation	arsmf
122000	FEDERAL RECEIVABLES	arfed
122001	Federal Receivables - Direct	arfedd
122002	Federal Receivables - Direct - 2	arfedd2
122003	Federal Receivables - Direct - 3	arfedd3
122004	Federal Receivables - Direct - 4	arfedd4
122005	Federal Receivables - Direct - 5	arfedd5
122006	Federal Receivables - Direct - 6	arfedd6
122007	Federal Receivables - Direct - 7	arfedd7
122008	Federal Receivables - Direct - 8	arfedd8
122009	Federal Receivables - Direct - 9	arfedd9
122010	Federal Receivables - Direct - 10	arfedd10

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
122500	Federal Receivables - Indirect	arfedi
122501	Federal Receivables - Indirect - Medical Refunds - DMA	arfedirdma
123000	LOCAL GOVERNMENT RECEIVABLES	arlocg
123001	Local Government Receivables - Cities	arlocgcty
123002	Local Government Receivables - Counties	arlocgco
123050	Local Government Receivables - DHR - Public Health	arlocdhr1
123051	Local Government Receivables - DHR - Mental Health	arlocdhr2
124000	INTEREST RECEIVABLE	arint
124001	Interest Receivable - Earned	arinte
124002	Interest Receivable - Accrued	arintac
124900	Interest Receivable - Earned - Proprietary Funds - Restricted Assets	arinter
124901	Interest Receivable - Accrued - Proprietary Funds - Restricted Assets	arintar
125000	ACCOUNTS RECEIVABLE	ar
125001	Accounts Receivable	ar1
125002	Accounts Receivable Contract Receivable	cr
125003	Accounts Receivable Travel Advances - Continuous	arta
125004	Accounts Receivable Travel Advances - One Trip	arta1
125010	Accounts Receivable-Banner	arb
125050	Accounts Receivable - DHR - Mental Health	ardhrmh
126000	ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE	auar
126001	Allowance for Uncollectibles Accounts Receivable	auar1
126002	Allowance for Uncollectibles Contract Receivable	aucr
126010	Allowance for Uncollect-Banner	aub
127000	TAXES RECEIVABLE - CURRENT	t-rec
127001	Taxes Receivable - Current - General Property Taxes	t-rec-gp
127002	Taxes Receivable - Current - Property Taxes on Other than Assessed Valuation	t-rec-po
127003	Taxes Receivable - Current - General Sales Tax	t-rec-gs
127004	Taxes Receivable - Current - Selective Sales and Use Taxes Motor Fuel	t-rec-mf
127005	Taxes Receivable - Current - Selective Sales and Use Taxes Alcoholic Beverages	t-rec-ab
127006	Taxes Receivable - Current - Selective Sales and Use Taxes Cigars/Cigarettes	t-rec-cig
127007	Taxes Receivable - Current - Income Taxes Corporate	t-rec-ic
127008	Taxes Receivable - Current - Income Taxes Individual	t-rec-ii
127009	Taxes Receivable - Current - Gross Receipt Business Taxes	t-rec-bt
127010	Taxes Receivable - Current - Death Taxes	t-rec-dt
127011	Taxes Receivable - Current - Other Taxes	t-rec-ot
127500	TAXES RECEIVABLE - NONCURRENT	t-rec-n
127501	Taxes Receivable - Noncurrent	t-rec-n1
128000	ALLOWANCE FOR UNCOLLECTIBLE CURRENT TAXES	auct
128001	Allowance for Uncollectible Current Taxes General Property Taxes	auct-gp
128002	Allowance for Uncollectible Current Taxes Property Taxes on Other than Assessed Valuation	auct-po
128003	Allowance for Uncollectible Current Taxes General Sales Tax	auct-gs
128004	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Motor Fuel	auct-mf
128005	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Alcoholic Beverages	auct-ab
128006	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Cigars/Cigarettes	auct-cig
128007	Allowance for Uncollectible Current Taxes Income Taxes - Corporate	auct-ic
128008	Allowance for Uncollectible Current Taxes Income Taxes - Individual	auct-ii
128009	Allowance for Uncollectible Current Taxes Gross Receipt Business Taxes	auct-bt
128010	Allowance for Uncollectible Current Taxes Death Taxes	auct-dt
128011	Allowance for Uncollectible Current Taxes Other Taxes	auct-ot
128500	ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES	aunt
128501	Allowance for Uncollectible Noncurrent Taxes	aunt1
129000	PENALTIES AND INTEREST RECEIVABLE	pt-rec
129001	Penalties and Interest Receivable General Property Taxes	pt-rec-gp
129002	Penalties and Interest Receivable Property Taxes on Other than Assessed Valuation	pt-rec-po
129003	Penalties and Interest Receivable General Sales Tax	pt-rec-gs
129004	Penalties and Interest Receivable Selective Sales and Use Taxes - Motor Fuel	pt-rec-mf

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
129005	Penalties and Interest Receivable Selective Sales and Use Taxes - Alcoholic Beverages	pt-rec-ab
129006	Penalties and Interest Receivable Selective Sales and Use Taxes - Cigars/Cigarettes	pt-rec-cig
129007	Penalties and Interest Receivable Income Taxes - Corporate	pt-rec-ic
129008	Penalties and Interest Receivable Income Taxes - Individual	pt-rec-ii
129009	Penalties and Interest Receivable Gross Receipt Business Taxes	pt-rec-bt
129010	Penalties and Interest Receivable Death Taxes	pt-rec-dt
129011	Penalties and Interest Receivable Other Taxes	pt-rec-ot
130000	ALLOWANCE FOR UNCOLLECTIBLE PENALTIES & INTEREST RECEIVABLE	apt-rec
130001	Allowance for Uncollectible Penalties & Interest Receivable General Property Taxes	apt-rec-gp
130002	Allowance for Uncollectible Penalties & Interest Receivable Property Taxes on Other than Assessed Valuation	apt-rec-po
130003	Allowance for Uncollectible Penalties & Interest Receivable General Sales Tax	apt-rec-gs
130004	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Motor Fuel	apt-rec-mf
130005	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Alcoholic Beverages	apt-rec-ab
130006	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Cigars/Cigarettes	apt-rec-ci
130007	Allowance for Uncollectible Penalties & Interest Receivable Income Taxes - Corporate	apt-rec-ic
130008	Allowance for Uncollectible Penalties & Interest Receivable Income Taxes - Individual	apt-rec-ii
130009	Allowance for Uncollectible Penalties & Interest Receivable Gross Receipt Business Taxes	apt-rec-bt
130010	Allowance for Uncollectible Penalties & Interest Receivable Death Taxes	apt-rec-dt
130011	Allowance for Uncollectible Penalties & Interest Receivable Other Taxes	apt-rec-ot
131000	LOANS & NOTES RECEIVABLE	ln-n-rec
131001	Loans & Notes Receivable	ln-n-rec1
131900	Loans & Notes Receivable - Proprietary Funds - Long-Term (Due Greater Than 12 Months)	ln-n-recpf
132000	ALLOWANCE FOR UNCOLLECTIBLE LOANS & NOTES RECEIVABLE	aulnrec
132001	Allowance for Uncollectible Loans & Notes Receivable	aulnrec1
132900	Allowance for Uncollectible Loans & Notes Receivable - Proprietary Funds - Long-Term	aulnrecpf
133000	OTHER RECEIVABLES	othrec
133001	Other Receivables	othrec1
133002	Other Receivables - Dividends Earned	othrecde
133003	Other Receivables - Dividends Accrued	othrecda
133040	Other Receivables - Public Housing Authorities	othrec40
133050	Other Receivables - SHBP - Refund Receipts Pending	othrecsh1
133051	Other Receivables - SHBP - BC/BS	othrecsh2
133052	Other Receivables - SHBP - BC/BS - Compensating Balances	othrecsh3
133053	Other Receivables - SHBP - PB/UCR	othrecsh4
133054	Other Receivables - SHBP - Audit Fees	othrecsh5
133055	Other Receivables - SHBP - NASO Claims	othrecsh6
133056	Other Receivables - SHBP - NASO Voided Checks	othrecsh7
133057	Other Receivables - SHBP - NASO Refunds	othrecsh8
133058	Other Receivables - SHBP - Excess Reimbursements	othrecsh9
133059	Other Receivables - SHBP - Prior Year Uncollectible Receivables	othrecsh10
133060	Other Receivables - SHBP - Claims Refunds - ASO	othrecsh11
133061	Other Receivables - SHBP - Claims Refunds - NASO	othrecsh12
133080	Other Receivables - Merit System - Spending Account Overpayments	othrecmso
133081	Other Receivables - Merit System - Flex 3B	othrecms3b
133082	Other Receivables - Merit System - Flex 3C	othrecms3c
133083	Other Receivables - Merit System - Flex 3D	othrecms3d
133084	Other Receivables - Merit System - Flex 3E	othrecms3e
133085	Other Receivables - Merit System - Flex Admin T1	othrecmst1
133100	Other Receivables - DOT - Contractor's Escrow	othrecte
133102	Other Receivables - DMVS - Overweight Assessment	othrectt
133104	Other Receivables - DOT - Restitution	othrectr
133105	Other Receivables - DOT - Right-of-Way Permit Contracts	othrectrp
133120	Other Receivables - DOT - Final Utility Payment	othrecfu
133150	Other Receivables - DHR - Airline Credits	othrechac
133151	Other Receivables - DHR - Advances to Council Members	othrechcm
133152	Other Receivables - DHR - Public Health and Mental Health	othrechpm
133160	Other Receivables - DCH - Medicaid Advances	othrecmc
133900	Other Receivables - Dividends Earned - Proprietary Funds - Restricted Assets	othrecr1
133901	Other Receivables - Dividends Accrued - Proprietary Funds - Restricted Assets	othrecr2

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
133910	Other Receivables - Proprietary Funds - Long-Term (Due Greater Than 12 Months)	othrecpf
134000	ALLOWANCE FOR UNCOLLECTIBLE OTHER RECEIVABLES	aothrec
134001	Allow for Uncollectible Other Receivables	aothrec1
134910	Allowance for Uncollectible Other Receivable - Proprietary Funds - Long-Term	aothrecpf
136000	CONTRIBUTIONS RECEIVABLE	co-r
136001	Contributions Receivable	co-r1
140000	DUE FROM OTHER FUNDS	dfr-othf
140001	Due From Other Funds	dfr-othf1
140002	Due From Other Funds - Merit System Assessments	dfr-othfm
140003	Due From Other Funds - Gasoline Billings	dfr-gb
140004	Due From Other Funds - Flight Charges	dfr-fl
140005	Due From Other Funds - Vehicle Repairs	dfr-v
140006	Due From Other Funds - Sale of Inventory	dfr-i
140007	Due From Other Funds - Training Services	dfr-t
140050	Due From Other Funds - Merit System - Deferred Compensation	dfr-dc
140051	Due From Other Funds - Merit System - Charitable Contributions	dfr-cc
140053	Due From Other Funds - Merit System - Flex Reimbursements	dfr-fr
140054	Due From Other Funds - Merit System - Deferred Comp - Assessment Fee	dfr-dcaf
140055	Due From Other Funds - Merit System - Deferred Comp - 12B1 Fees	dfr-12b
140056	Due From Other Funds - Merit System - Fees for Services	dfr-othmfs
140057	Due From Other Funds - Merit System - PM Tools	dfr-othmpm
143000	INTERFUND RECEIVABLE	interrec
143001	Interfund Receivable	interrec1
143050	Interfund Receivables - SHBP Allotment (To/From)	interecsh
143051	Interfund Receivables - Merit System - Trusts - Master	interecmt
143055	Interfund Receivables - Merit System - Deferred Comp - Interest	interrecdc
143075	Interfund Receivables - DOT - GO Bond Funds Due from GSFIC	interrecgo
143076	Interfund Receivables - DOT - GO Due from SRTA	intersrta
143077	Interfund Receivables - DOT - GO Due from Treasury	intertreas
144000	INTRAFUND RECEIVABLE	intrarec
144001	Intrafund Receivable	intrarec1
144003	Intrafund Receivable - Gasoline Billings	intrarecg
144004	Intrafund Receivable - Flight Charges	intrarecf
144005	Intrafund Receivable - Vehicle Repairs	intrarecv
144080	Intrafund Receivable - DHR - DFACS Grant-In-Aid Advances	intrahgia
150000	SUPPLIES & MATERIALS INVENTORIES	inv-s/m
150001	Supplies & Materials Inventories	inv-s/m1
150002	Supplies & Materials Inventories - Warehouse	inv-s/mw
150003	Supplies & Materials Inventories - Firearms	inv-s/fa
150004	Supplies & Materials Inventories - Postage	inv-s/post
150005	Supplies & Materials Inventories - Oil	inv-s/oil
150006	Supplies & Materials Inventories - Tires	inv-s/tire
150007	Supplies & Materials Inventories - Food	inv-s/fd
150008	Supplies & Materials Inventories - Farm	inv-s/fm
150009	Supplies & Materials Inventories - Pharmacy	inv-s/ph
150010	Supplies & Materials Inventories - Engineering	inv-s/eng
150011	Supplies & Materials Inventories - Vehicle Parts	inv-s/vp
150030	Supplies & Materials Inventories - DOT - Undistributed Equipment	inv-dot/ue
150050	Supplies & Materials Inventories - DOC - Correctional Officer	inv/s/cco
150051	Supplies & Materials Inventories - Inmates	inv/s/i
151000	MOTOR FUEL INVENTORIES	inv-mf
151001	Motor Fuel Inventories - Gasoline	inv-gas
151002	Motor Fuel Inventories - Diesel	inv-dies
151003	Motor Fuel Inventories - Liquid Propane Gas	inv-lpg

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
152000	MATERIALS FOR RESALE INVENTORIES	inv-resl
152001	Materials for Resale Inventories - Central Supply	inv-re/cs
152002	Materials for Resale Inventories - Books - Resale	inv-re/bk
152003	Materials for Resale Inventories - Cosmetology - Resale	inv-re/csm
152004	Materials for Resale Inventories - Library/Classroom Materials	inv-re/cl
152005	Materials for Resale Inventories - Cafeteria/Food Service	inv-re/fd
152006	Materials for Resale Inventories - Motor Oil	inv-re/o
152050	Materials for Resale Inventories - DNR - Parks	inv-re/pks
152100	Materials for Resale - GTA - Information Technologies (Telecom and EDP)	inv-re/it
152101	Materials for Resale - DOAS - Motor Vehicle Supplies	inv-re/mv
152102	Materials for Resale - DOAS - Postage	inv-post
152200	Matl-Resale-Gifts	m-r-gifts
152201	Matl-Resale-Clothing	m-r-cloth
152202	Matl-Resale-SC-Book	m-r-sc-bk
152203	Matl-Resale-SC-Supplies	m-r-sc-su
152204	Matl-Resale-SC-Snacks	m-r-sc-sn
152205	Matl-Resale-SC-Gifts	m-r-sc-g
152206	Matl-Resale-SC-Clothing	m-r-sc-clo
152207	Materials-Resale-Supplies	mrsupplies
152208	Materials-Resale-Snacks	mrsnacks
153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO $1,000.00	inv-cpg1k
153001	Computer Parts Inventories - Greater Than or Equal to $1,000.00	inv-cpg1k1
155000	PREPAID ITEMS - RENTS	ppd-rent
155001	Prepaid Items - Rents	ppd-rent1
156000	PREPAID ITEMS - INSURANCE	ppd-ins
156001	Prepaid Items - Insurance	ppd-ins1
157000	OTHER PREPAID ITEMS	oth-ppd
157001	Other Prepaid Items	oth-ppd1
160000	ADVANCES TO OTHER FUNDS	adv-of
160001	Advances to Other Funds	adv-of1
163000	DEFERRED COMPENSATION PLAN ASSETS	def-comp
163001	Deferred Compensation Plan Assets	def-comp1
164000	DEFERRED CHARGES	def-chg
164001	Deferred Charges	def-chg1
164050	Deferred Charges - DTAE - Tuition Pending	def-dtae-t
164051	Deferred Charges - DTAE - Miscellaneous	def-dtae-m
164052	Deferred Charges - Bond Issuance Cost	def-bic
168000	COMPUTER SOFTWARE	c-sftw
168001	Computer Software	c-sftw1
169000	ACCUMULATED DEPRECIATION - COMPUTER SOFTWARE	ad-sftw
169001	Accumulated Depreciation - Computer Software	ad-sftw1
170000	LAND	fa-land
170001	Land	fa-land1
171000	BUILDINGS	fa-bldg
171001	Buildings	fa-bldg1
172000	ACCUMULATED DEPRECIATION - BUILDINGS	ad-bldg
172001	Accumulated Depreciation - Buildings	ad-bldg1

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
173000	IMPROVEMENTS OTHER THAN BUILDINGS	fa-impr
173001	Improvements Other Than Buildings	fa-impr1
174000	ACCUMULATED DEPRECIATION	ad-impr
174001	Accumulated Depreciation - Improvements Other Than Buildings	ad-impr1
175000	MACHINERY & EQUIPMENT	fa-m&e
175001	Machinery & Equipment	fa-m&e1
176000	ACCUMULATED DEPRECIATION MACHINERY AND EQUIPMENT	ad-m&e
176001	Accumulated Depreciation - Machinery & Equipment	ad-m&e1
177000	LIBRARY COLLECTIONS	lib-coll
177001	Library Collections	lib-coll1
178000	ACCUMULATED DEPRECIATION - LIBRARY COLLECTIONS	ad-lc
178001	Accumulated Depreciation - Library Collections	ad-lc1
180000	CONSTRUCTION IN PROGRESS	cip
180001	Construction In Progress	cip1
182000	OTHER DEBITS - AMOUNT TO BE PROVIDED	dr-amtpr
182001	Other Debits - Amount to be Provided	dr-amtpr1
183000	INFRASTRUCTURE	infra
183001	Infrastructure	infra-1
183002	Infrastructure - Roads	infra-r
183003	Infrastructure - Bridges	infra-b
184000	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	ad-infra
184001	Accumulated Depreciation - Infrastructure	ad-infra1
185000	CAPITALIZED COLLECTIONS	cap-coll
185001	Capitalized Collections	cap-coll1
186000	ACCUMULATED DEPRECIATION - CAPITALIZED COLLECTIONS	ad-cc
186001	Accumulated Depreciation - Capitalized Collections	ad-cc1
187000	WORKS OF ART AND HISTORICAL TREASURES - NON-DEPRECIABLE	a&ht
187001	Works of Art and Historical Treasures - Non-Depreciable	a&ht1
188000	OTHER ASSETS	asst-oth
188001	Other Assets	asst-oth1
188002	Other Assets - DHR - Food Stamps	asst-othfs
189000	ACCUMULATED DEPRECIATION - OTHER ASSETS	ad-oa
189001	Accumulated Depreciation - Other Assets	ad-oa1
190000	UNALLOTTED STATE APPROPRIATIONS	appr-un
190001	Unallotted State Appropriations	appr-un1
190002	Unallotted State Appropriations - Lottery Funds	app-unlot
190003	Unallotted State Appropriations - Health Insurance Reserves	app-unhir
191000	FEDERAL GRANTS & CONTRACTS APPROVED	fed-appr
191001	Federal Grants & Contracts Approved	fed-appr1
191002	Federal Grants & Contracts Approved -2	fed-appr2
191003	Federal Grants & Contracts Approved -3	fed-appr3
191004	Federal Grants & Contracts Approved -4	fed-appr4
191005	Federal Grants & Contracts Approved -5	fed-appr5
191006	Federal Grants & Contracts Approved -6	fed-appr6
191007	Federal Grants & Contracts Approved -7	fed-appr7
191008	Federal Grants & Contracts Approved -8	fed-appr8
191009	Federal Grants & Contracts Approved -9	fed-appr9

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
191010	Federal Grants & Contracts Approved -10	fed-appr10
192000	LOCAL GOVERNMENT GRANTS & CONTRACTS APPROVED	loc-appr
192001	Local Government Grants & Contracts Approved	loc-appr1
193000	OTHER GRANTS & CONTRACTS APPROVED	oth-appr
193001	Other Grants & Contracts Approved	oth-appr1
193002	Banner Encumbrance Approved	loc-apprb
196000	CLEARING ACCOUNTS	ast-clr
196001	Clearing Account 1	ast-clr1
196002	Clearing Account 2	ast-clr2
196003	Clearing Account 3	ast-clr3
196004	Clearing Account 4	ast-clr4
196005	Clearing Account 5	ast-clr5
196006	Clearing Account 6	ast-clr6
196007	Clearing Account 7	ast-clr7
196008	Clearing Account 8	ast-clr8
196009	Clearing Account 9	ast-clr9
196010	Clearing Account 10	ast-clr10
196011	Clearing Account 11	ast-clt11
196012	Clearing Account 12	ast-clt12
196013	Clearing Account 13	ast-clt13
196014	Clearing Account 14	ast-clt14
196015	Clearing Account 15	ast-clt15
196016	Clearing Account 16	ast-clt16
196017	Clearing Account 17	ast-clt17
196018	Clearing Account 18	ast-clt18
196019	Clearing Account 19	ast-clt19
196020	Clearing Account 20	ast-clt20
196030	Clearing Account - Payroll	clr-pr
196031	Clearing Account - Cash	clr-cash
196050	Clearing Account - Payroll Withholdings (Distributed)	clr-pwd
196051	Clearing Account - Payroll Withholdings (Undistributed)	clr-pwu
196099	Clearing Account - Travel Advances	clr-trva
196119	Clearing Account - General Fund Transfer	clr-gft
196120	Clearing Account - Unidentified Cash Receipts (A/R Module "On-Account" Transactions)	clr-onacct
196150	Clearing Account - DOR - Collection Cost - Memo Account	clr-rccm
196200	Clearing Account - DHR - Central State Hospital	clr-cs
196201	Clearing Account - DHR - Northwest Georgia Regional Hospital	clr-nw
196202	Clearing Account - DHR - West Central Georgia Regional Hospital	clr-wc
196203	Clearing Account - DHR - Atlanta Regional Hospital	clr-ar
196204	Clearing Account - DHR - Augusta Regional Hospital	clr-aur
196205	Clearing Account - DHR - Gracewood State School and Hospital	clr-gw
196206	Clearing Account - DHR - Savannah Regional Hospital	clr-s
196207	Clearing Account - DHR - Southwestern State Hospital	clr-sw
196208	Clearing Account - DHR - Georgia Industries for the Blind	clr-ib
196209	Clearing Account - DHR - Roosevelt Warm Springs Institute for Rehabilitation	clr-rws
196210	Clearing Account - DHR - OTP - Cleveland	clr-c
196211	Clearing Account - DHR - OTP - Warm Springs	clr-ws
196212	Clearing Account - DHR - Division of Public Health - WIC Program	clr-wic
200000	ACCOUNTS PAYABLE	a/p
200001	Accounts Payable - 1	a/p1
200002	Accounts Payable - 2	a/p2
200003	Accounts Payable - 3	a/p3
200004	Accounts Payable - 4	a/p4
200005	Accounts Payable - 5	a/p5
200006	Accounts Payable - 6	a/p6
200007	Accounts Payable - 7	a/p7
200008	Accounts Payable - 8	a/p8
200009	Accounts Payable - 9	a/p9
200010	Accounts Payable - 10	a/p10
200011	Accounts Payable - Encumbrances Payable	a/p-p/y
200012	Accounts Payable - State Sales Tax	a/p-sst
200050	Accounts Payable - Current Consolidated Payroll Withholdings	a/p-ccpw

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
201000	INTERGOVERNMENTAL PAYABLES - FEDERAL	a/p-fed
201001	Intergovernmental Payables - Federal	a/p-fed1
202000	INTERGOVERNMENTAL PAYABLES - LOCAL GOVERNMENTS	a/p-loc
202001	Intergovernmental Payables - Local Governments	a/p-loc1
202050	Intergovernmental Payables - Local Governments - DHR - Public Health and Mental Health	a/p-loch
202070	Intergovernmental Payables - Local Governments - DOR - Real Estate Transfer Tax	ap-locret
202071	Intergovernmental Payables - Local Governments - DOR - Railroad Equipment Car Tax	ap-locrec
202072	Intergovernmental Payables - Local Governments - DOR - Tennessee Valley Authority	ap-loctva
206000	COMPENSATED ABSENCES PAYABLE - CURRENT	ca/pay
206001	Compensated Absences Payable - Current	ca/pay1
207000	CLAIMS & JUDGMENTS PAYABLE - CURRENT	c&j/pay
207001	Claims & Judgments Payable - Current	c&j/pay1
207002	Claims & Judgments Payable - IBNR	c&j/pay2
210000	CONTRACTS PAYABLE	con/pay
210001	Contracts Payable -1	con/pay1
210002	Contracts Payable -2	con/pay2
210003	Contracts Payable -3	con/pay3
210004	Contracts Payable -4	con/pay4
210005	Contracts Payable -5	con/pay5
210006	Contracts Payable -6	con/pay6
210007	Contracts Payable -7	con/pay7
210050	Contracts Payable - 8 - DOT - Contractors - Commercial Construction	con/paytcc
210051	Contracts Payable - 9 - DOT - Contractors - County Construction	con/paytco
210052	Contracts Payable - 10 - DOT - Contractors - City Construction	con/paytct
210053	Contracts Payable - 11 - DOT - Contractors - County Right-of-Way	con/paytrw
210054	Contracts Payable - 12 - DOT - Contractors - Railroads	con/paytrr
210055	Contracts Payable - 13 - DOT - Contractors - Public Utilities	con/paytpu
210056	Contracts Payable - 14 - DOT - Contractors - County Utilities	con/paytcu
210057	Contracts Payable - 15 - DOT - Contractors - City Utilities	con/paytu
210058	Contracts Payable - 16 - DOT - Contractors - Other	con/payto
210070	Contracts Payable - 17 - DHR - Public Health and Mental Health	con/payhpm
214000	ACCRUED PAYROLL	acpr
214001	Accrued Payroll - Salaries Payable	acpr-sal
215000	ACCRUED PAYROLL WITHHOLDINGS & EMPLOYER'S SHARE	apay
215001	Retirement - ERS - Withholdings	apaywers
215002	Retirement - Ga Defined Contribution - Withholdings	apaywgdc
215003	Retirement - JRS - Withholdings	apaywjrs
215004	Retirement - LRS - Withholdings	apaywlrs
215005	Retirement - Peace Officers' Annuity - Withholdings	apaywpoa
215006	Retirement - PSERS - Withholdings	apaywpser
215007	Retirement - Superior Court - Withholdings	apaywsc
215008	Retirement - TRS - Withholdings	apaywtrs
215010	Retirement - Cobb County - Withholdings	apaywcobb
215011	Retirement - DOC Fulton County - Withholdings	apaywful
215020	FICA - Medicare - Withholdings	apaywfic1
215021	FICA - OASDI - Withholdings	apaywfic2
215025	Federal Income Tax - Withholdings	apaywit
215028	State Income Tax - Withholdings	apaywst
215040	Deferred Compensation - State 401k - Withholdings	apayw401
215041	Deferred Compensation - State 457 - Withholdings	apayw457
215045	Health Insurance - Withholdings	apaywhi
215048	Spending Accounts - Withholdings	apaywsa
215050	Flexible Benefits - Withholdings	apaywfb

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
215060	Annuities - Agency 401k - Withholdings	apaywa401
215061	Annuities - Agency 403b - Withholdings	apaywa403
215065	Savings Bonds - Withholdings	apaywsb
215070	Credit Union - Central State - Withholdings	apaywcs
215071	Credit Union - DOC - Withholdings	apaywdoc
215072	Credit Union - DOL - Withholdings	apaywdol
215073	Credit Union - DOT - Withholdings	apaywdot
215074	Credit Union - DTAE - Withholdings	apaywdtae
215075	Credit Union - Education - Withholdings	apaywed
215076	Credit Union - Gracewood - Withholdings	apaywgrac
215077	Credit Union - Human Services - Withholdings	apaywhs
215078	Credit Union - Public Safety - Withholdings	apaywps
215079	Credit Union - Rose City - Withholdings	apaywrc
215080	Credit Union - Savannah - Withholdings	apaywsav
215081	Credit Union - SOS - Withholdings	apaywsos
215082	Credit Union - State Employees - Withholdings	apaywse
215083	Credit Union - DMVS - Withholdings	apaywdmv
215084	Credit Union-Gwinnett-WH	apwcugwin
215090	Foundation Contributions - Withholdings	apaywfc
215096	Georgia Charitable Contributions - Withholdings	apaywgcc
215099	GA Higher Ed Savings Plan-WH	apw ghesp
215101	Communications - Pager - Withholdings	apaywcp
215102	Communications - Phone - Withholdings	apaywcph
215103	Communications - Fax line - Withholdings	apaywcfax
215106	Housing Rental - Withholdings	apaywhr
215107	Employee Maintenance - Withholdings	apaywem
215108	Utilities Fee - Withholdings	apaywuf
215111	Union Dues - County Welfare Association - Withholdings	apaywudc
215112	Union Dues - State Employees - Withholdings	apaywuds
215121	Police Benevolent Association - Withholdings	apaywpba
215131	Parking / Van Pool - Withholdings	apaywpv
215132	Agency Assigned Parking Spaces - Withholdings	apayapa
215140	Mass Transit - Withholdings	apaywmar
215151	Wage Assessment - Withholdings	apaywwa
215201	Insurance - AFLAC - Withholdings	apaywiaf
215202	Insurance - Agency Dental - Withholdings	apaywad
215203	Insurance - American Defender - Withholdings	apaywadef
215204	Insurance - American Equity - Withholdings	apaywae
215205	Insurance - American Family Hospital - Withholdings	apaywafh
215206	Insurance - American General - Withholdings	apaywag
215207	Insurance - American Life - Withholdings	apaywal
215208	Insurance - American Spec.Risk - Withholdings	apaywsr
215209	Insurance - Anderson Hart - Withholdings	apaywander
215210	Insurance - Boston - Withholdings	apaywbos
215211	Insurance - Capital City - Withholdings	apaywcc
215212	Insurance - Chesapeake - Withholdings	apaywches
215213	Insurance - Cigna Group - Withholdings	apaywcign
215214	Insurance - Colonial - Withholdings	apaywcol
215215	Insurance - Denticare - Withholdings	apaywdent
215216	Insurance - Franklin - Withholdings	apaywfra
215217	Insurance - Group - Withholdings	apaywgrp
215218	Insurance - Guaranty Income - Withholdings	apaywgi
215219	Insurance - Health Special Risk- Withholdings	apaywhsr
215220	Insurance - Healthstream - Withholdings	apaywhst
215221	Insurance - Ideal - Withholdings	apaywid
215222	Insurance - Liberty National - Withholdings	apaywln
215223	Insurance - Louisiana Life - Withholdings	apaywll
215224	Insurance - Loyal American - Withholdings	apaywla
215225	Insurance - LRS Life- Withholdings	apaywllrs
215226	Insurance - Maccabee's - Withholdings	apaywmac
215227	Insurance - Manufactures - Withholdings	apaywman
215228	Insurance - Mass. Mutual- Withholdings	apaywmass
215229	Insurance - Metropolitan - Withholdings	apaywmet
215230	Insurance - Reassure America Life - Withholdings	apaywral
215231	Insurance - Mutual Life - Withholdings	apaywmut
215232	Insurance - Mutual Security - Withholdings	apaywmuts

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
215233	Insurance - NGA Georgia - Withholdings	apaywnga
215234	Insurance - OMNILIFE - Withholdings	apaywomni
215235	Insurance - Paul Revere - Withholdings	apaywpr
215236	Insurance - GE Group Life - Withholdings	apaywph
215237	Insurance - Jefferson Pilot Disability - Withholdings	apaywpilot
215238	Insurance - Professional Insurance - Withholdings	apaywprof
215239	Insurance - Protective Life - Withholdings	apaywprot
215240	Insurance - Reliance Standard - Withholdings	apaywrs
215241	Insurance - Shenandoah - Withholdings	apaywshen
215242	Insurance - Travelers - Withholdings	apaywtrav
215243	Insurance - Lincoln National - Withholdings	apaywlinc
215244	Insurance - New York Life - Withholdings	apaywnew
215245	Insurance - J.M. Spivey & Association - Withholdings	apaywspiv
215246	Insurance - American Fidelity - Withholdings	apayw-amer
215247	Insurance - Bankers United - Withholdings	apayw-bu
215248	Insurance - Cintas Corporation - Withholdings	apayw-cc
215249	Insurance - Equitable Life - Withholdings	apayw-el
215250	Insurance - Horace Mann - Withholdings	apayw-hm
215301	Miscellaneous Dues - Health - Withholdings	apaywmh
215302	Miscellaneous Dues - IAPES - Withholdings	apaywmi
215303	Miscellaneous Dues - Teacher - Withholdings	apayw-t
215311	Miscellaneous - Consumer Credit Counseling - Withholdings	apaycc
215312	Miscellaneous - Death Benefit\Memory Fund - Withholdings	apaymf
215313	Miscellaneous - Payroll Recovery	apaypr
215314	Miscellaneous - Prior Year Retirement Adjustments	apaypyret
215315	Miscellaneous - Social Security Adjustments	apayss
215316	Miscellaneous - State Property Recovery	apayspr
215317	Miscellaneous - Summer Program	apaysp
215318	Miscellaneous - Travel Advance Recovery	apaytar
215319	Miscellaneous - Unemployment Insurance Recovery	apayuir
215320	Miscellaneous - Workers Compensation Recovery	apaywcr
215325	Other Miscellaneous	apayom
215501	FICA - Medicare - Employer's Share	apaymcare
215502	FICA - OASDI - Employer's Share	apayficao
215510	Health Insurance - Employer's Share	apayhi
215521	Retirement - ERS - Employer's Share	apayers
215522	Retirement - JRS - Employer's Share	apayjrs
215523	Retirement - LRS - Employer's Share	apaylrs
215524	Retirement - Superior Court - Employer's Share	apaysc
215525	Retirement - TRS - Employer's Share	apaytrs
215530	Employer's Share - Phoenix System - Consolidated Employer's Share of Fringes	apescon
222000	BENEFITS PAYABLE	ben/pay
222001	Benefits Payable	ben/pay1
222002	Benefits Payable - IBNR	benibnr
222050	Benefits Payable - SHBP - Current - ASO	ben/paysh1
222051	BP-SHBP-HMO CIGNA	ben/paysh2
222052	BP-SHBP-HMO UHC	ben/paysh3
222053	BP-SHBP-Pharmacy	ben/paysh4
222054	Benefits Payable - SHBP - IBNR - Current Year	ben/paysh5
222055	Benefits Payable - SHBP - IBNR - Prior Year	ben/paysh6
222056	Benefits Payable - SHBP - Pending Refunds	ben/paysh7
222057	BP-SHBP-PBA Lumenos	ben/paysh8
222058	BP-SHBP-PBA Definity	ben/paysh9
222059	BP-SHBP-PBA UHC	benpaysh10
222100	Benefits Payable - DHR - Rehabilitation	ben/payr
222101	Benefits Payable - DHR - EBT	ben/payebt
222110	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims	ben/paydi
222111	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims	ben/paysi
222112	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims	ben/paydsi
222113	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation	ben/paydst
222114	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims	ben/paydme
222115	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims	ben/paydsr
222116	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance /Supplemental Security Insurance - Medical Evidence Record - Claims	ben/payddi

SCHEDULE "2A"

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
230000	DUE TO OTHER FUNDS	dt-oth
230001	Due to Other Funds	dt-oth1
233000	INTERFUND PAYABLE	interpay
233001	Interfund Payable - 1	interpay1
233053	Interfund Payable - 2 - Merit System - Trusts - 457	interpy457
233054	Interfund Payable - 3 - Merit System - Trusts - 401(k)	interpy401
233055	Interfund Payable - 4 - Merit System - Trusts - Reserve	interpayre
234000	INTRAFUND PAYABLE	intrapay
234001	Intrafund Payable	intrapay1
240000	MATURED INTEREST PAYABLE	m-int/pay
240001	Matured Interest Payable	m-int/pay1
241000	ACCRUED INTEREST PAYABLE	a-int/pay
241001	Accrued Interest Payable	a-int/pay1
250000	DEFERRED REVENUE	def-rev
250001	Deferred Revenue	def-rev1
250002	Deferred Revenue - Miscellaneous Fees	def-revmf
250003	Deferred Revenue - Tuition	def-revt
250010	Def Rev-RM Insurance Recovery	def-revir
250020	Deferred Revenue - DMVS - Assessments/Citations	def-reva-c
250022	Deferred Revenue - DMVS - Identified O/W Citations	def-revowc
250050	Deferred Revenue - DTAE - Financial Aid	def-revtfa
250080	Deferred Revenue - DNR - I/M Fees	def-revi/m
251000	NOTES PAYABLE - CURRENT	n/p-cur
251001	Notes Payable - Current	n/p-cur1
256000	BONDS PAYABLE - CURRENT	b/p-cur
256001	Bonds Payable - Current	b/p-cur1
257000	CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE - CURRENT	cap-cur
257001	Capital Leases Payable - Current	cap-cur1
257100	Installment Purchase Payable - Current	cap/ip
260000	CUSTOMER DEPOSITS	cusdep
260001	Customer Deposits	cusdep1
261000	OVERPAYMENTS	ovpymt
261001	Overpayments	ovpymt1
262000	FUNDS HELD FOR OTHERS	fh/oth
262001	Funds Held for Others	fh/oth1
262002	Funds Held for Others - Checks Uncashed/Unclaimed	fh/othcu/u
262048	Funds Held for Others - Merit System - 401K - Employee Rollover	fh/oth4er
262049	Funds Held for Others - Merit System - Charitable Contributions	fh/othcc
262050	Funds Held for Others - Merit System - Annuities Payable - Deferred Comp	fh/othdc
262051	Funds Held for Others - Merit System - Flexible Benefits	fh/othfb
262052	Funds Held for Others - Merit System - Deferred Comp - Uninvested Deferrals	fh/othud
262053	Funds Held for Others - Merit System - 401(k) - Employee Portion	fh/oth401
262054	Funds Held for Others - Merit System - 401(k) - Employer Portion	fh/oth401e
262055	Funds Held for Others - Merit System - 457	fh/oth457
262056	Funds Held for Others - Payroll Checks Uncashed/Unclaimed	fh/othpcu
262057	Funds Held for Others - DHR - CSE - Collections	fh/othtrow
262058	Funds Held for Others - DHR - FPLS Kidnap Receipts	fh/othtce
262059	Funds Held for Others - DHR - CSE - TANF Payment to Parents	fh/othtt
262060	Funds Held for Others - DHR - CSE - Remitted to Treasury	fh/othhr1

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

ACCOUNT NUMBER		SHORT NAME
262061	Funds Held for Others - DHR - CSE - Federal Transfer	fh/othhr2
262062	Funds Held for Others - DHR - CSE - Parents Transfer	fh/othhr3
262063	Funds Held for Others - DHR - CSE - In State Incentive	fh/othhr4
262064	Funds Held for Others - DHR - CSE - Non TANF Cost Recovery	fh/othhr5
262065	Funds Held for Others - DHR - CSE - FPLS Kidnap Disbursements	fh/othhr6
262066	Funds Held for Others - DHR - CSE - TANF Disregard	fh/othhr7
262067	Funds Held for Others - DHR - CSE - GAP Payment	fh/othhr8
262068	Funds Held for Others - DHR - CSE - Foster Care (IV-E)	fh/othhr10
262069	Funds Held for Others - DHR - CSE - Child Welfare (IV-B)	fh/othhr11
262070	Funds Held for Others - DHR - CSE - Non IV-D Payments	fh/othhr12
262100	Funds Held for Others - DOT - ROW Trust	fh/dotrow
262101	Funds Held for Others - DOT - Contractors Escrow	fh/dotce
262102	Funds Held for Others - DOT - Truckers Escrow	fh/dotte
262200	Funds Held For Others-GTA-Conferences	fhgta-c
262201	Funds Held For Others-GTA-GASB Teleconferences	fhgta-gt
262202	Funds Held For Others-GTA-DCH Record Sales	fhgta-dchr
262203	Funds Held For Others-GTA-GDED Registration	fhgta-dit
262204	Funds Held For Others-GTA-DOL Registration	fhgta-dolr
262205	Funds Held For Others-GTA-DHR Poison Prevention	fhgta-dhrp
262206	Funds Held For Others-GTA-DHR Record Sales	fhgta-dhrr
262207	Funds Held For Others-GTA-DNR Friends of Georgia State Parks	fhgta-dnrf
262208	Funds Held For Others-GTA-DNR Golf Memberships	fhgta-dnrg
262209	Funds Held For Others-GTA-DOAS Small Business Conference	fhgta-ddbc
262210	Funds Held For Others-GTA-Georgia Public Broadcasting Pledges	fhgta-gpbp
262211	Funds Held For Others-GTA-Office of Dispute Resolution Neutral	fhgta-odrn
262212	Funds Held For Others-GTA-Worker's Compensation Board Registration	fhgta-wcbr
262213	Funds Held For Others-GTA-Augusta State University	fhgta-asu
262214	Funds Held For Others-GTA-Clayton College and State University	fhgta-ccsu
262215	Funds Held For Others-GTA-Columbus State University	fhgta-csu
262216	Funds Held For Others-GTA-Dalton State College	fhgta-dsc
262217	Funds Held For Others-GTA-Floyd College	fhgta-fc
262218	Funds Held For Others-GTA-Gainesville College	fhgta-gc
262219	Funds Held For Others-GTA-Georgia College and State University	fhgta-gcsu
262220	Funds Held For Others-GTA-Georgia Perimeter College	fhgta-gpc
262221	Funds Held For Others-GTA-Georgia Southwestern State University	fhgta-gssu
262222	Funds Held For Others-GTA-Kennesaw State University	fhgta-ksu
262223	Funds Held For Others-GTA-Middle Georgia College	fhgta-mgc
262224	Funds Held For Others-GTA-North Georgia College and State University	fhgta-ngcs
262225	Funds Held For Others-GTA-Southern Polytechnic State University	fhgta-spsu
262226	Funds Held For Others-GTA-State University of West Georgia	fhgta-suwg
262227	Funds Held For Others-GTA-Gordon College	fhgta-goc
262228	Funds Held For Others-GTA-Secretary of State	fhgta-sec
262229	Funds Held For Others-GTA-GPB Video Streaming Services	fhgta-gvss
262230	Funds Held For Others-GTA-Abraham Baldwin Agriculture College	fhgta-abac
262231	Funds Held For Others-GTA-Kennesaw State University Alumni Association	fhgta-ksua
262232	Funds Held For Others-GTA-E-rate Program Univeral Service Fund	fhgta-er
263000	UNCLAIMED PROPERTY LIABILITY	upl
263001	Unclaimed Property Liability	upl-1
264000	REVERSE REPURCHASE AGREEMENT OBLIGATIONS	revrepob
264001	Reverse Repurchase Agreement Obligations	revrepob1
265000	LIABILITY UNDER SECURITY LENDING TRANSACTION	lb-sec
265001	Liability Under Security Lending Transaction	lb-sec1
266000	ESTIMATED LIABILITY FOR LANDFILL CLOSURE & POSTCLOSURE CARE COSTS	lcpc-cur
266001	Estimated Liability For Landfill Closure & Postclosure Costs	lcpc-cur1
270000	OTHER CURRENT LIABILITIES	cl-oth
270001	Other Current Liabilities	cl-oth1
270002	Other Current Liabilities - DMVS - Assessments/Citations	cl-otha-c
270003	Other Current Liabilities - DOT - Billboard Permits/Fees	cl-othbill
270004	Other Current Liabilities - Motor Fuel Distributors License Cash Bonds	cl-mfdlcb
270005	Other Current Liabilities - Offer-in-Compromise	cl-oic
271000	ADVANCES FROM OTHER FUNDS	adv-fof
271001	Advances From Other Funds	adv-fof1

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
280000	COMPENSATED ABSENCES PAYABLE - NONCURRENT	ca/pay-nc
280001	Compensated Absences Payable - Noncurrent	ca/pay-nc1
281000	CLAIMS & JUDGMENTS PAYABLE - NONCURRENT	cj/pay-nc
281001	Claims & Judgments Payable - Noncurrent	cj/pay-nc1
282000	NOTES PAYABLE - NONCURRENT	n/p-non
282001	Notes Payable - Noncurrent	n/p-non1
283000	BONDS PAYABLE - NONCURRENT	b/p-non
283001	Bonds Payable - Noncurrent	b/p-non1
284000	UNAMORTIZED PREMIUMS ON BONDS	un-prem
284001	Unamortized Premiums on Bonds	un-prem1
285000	UNAMORTIZED DISCOUNTS ON BONDS	un-disc
285001	Unamortized Discounts on Bonds	un-disc1
286000	CAPITAL LEASES/INSTALLMENT PURCHASES - PAYABLE - NONCURRENT	cap-non
286001	Capital Leases Payable - Noncurrent	cap-non1
286100	Installment Purchases Payable - Noncurrent	capipnon
287000	ESTIMATED LIABILITY FOR LANDFILL CLOSURE & POSTCLOSURE CARE COSTS - NONCURRENT	lcpc-non
287001	Estimated Liability for Landfill Closure and Postclosure Care Costs - Noncurrent	lcpc-non1
288000	OTHER NONCURRENT LIABILITIES	ncl-oth
288001	Other Noncurrent Liabilities	ncl-oth1
290000	CONTRA-ACCOUNT UNALLOTTED STATE APPROPRIATIONS	un-appr/c
290001	Contra-Account Unallotted State Appropriations	un-appr/c1
290002	Contra-Account Unallotted Lottery Funds	un-appr/l
290003	Contra-Account Unallotted State Appropriations - Health Insurance Reserves	app-unhinr
291000	CONTRA-ACCOUNT FEDERAL GRANTS & CONTRACTS APPROVED	fed-apr/c
291001	Contra-Account Federal Grants & Contracts Approved	fed-apr/c1
291002	Contra-Account Federal Grants & Contracts Approved -2	fed-apr/c2
291003	Contra-Account Federal Grants & Contracts Approved -3	fed-apr/c3
291004	Contra-Account Federal Grants & Contracts Approved -4	fed-apr/c4
291005	Contra-Account Federal Grants & Contracts Approved -5	fed-apr/c5
291006	Contra-Account Federal Grants & Contracts Approved -6	fed-apr/c6
291007	Contra-Account Federal Grants & Contracts Approved -7	fed-apr/c7
291008	Contra-Account Federal Grants & Contracts Approved -8	fed-apr/c8
291009	Contra-Account Federal Grants & Contracts Approved -9	fed-apr/c9
291010	Contra-Account Federal Grants & Contracts Approved -10	fed-aprc10
292000	CONTRA-ACCOUNT LOCAL GOVERNMENT GRANTS & CONTRACTS APPROVED	loc-apr/c
292001	Contra-Account Local Government Grants & Contracts Approved	loc-apr/c1
293000	CONTRA-ACCOUNT OTHER GRANTS & CONTRACTS APPROVED	oth-apr/c
293001	Contra-Account Other Grants & Contracts Approved	oth-apr/c1
293002	Contra-Account Banner Encumbrance Approved	loc-b
296000	CLEARING ACCOUNT	liab-clr
296001	Clearing Account-1	liab-clr1
296002	Clearing Account-2	liab-clr2
296003	Clearing Account-3	liab-clr3
296004	Clearing Account-4	liab-clr4
296005	Clearing Account-5	liab-clr5
296006	Clearing Account-6	liab-clr6
296007	Clearing Account-7	liab-clr7
296008	Clearing Account-8	liab-clr8
296009	Clearing Account-9	liab-clr9
296010	Clearing Account-10	liab-clr10
296099	Clearing Account - A/R Refund Control	liab-a/rr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
296150	Clearing Account - DOR - LGIP Distributions - Memo Account	liab-rlgip
320000	NET ASSETS, RESTRICTED FOR REVENUE BOND DEBT SERVICE	re-rs/ds
320001	Net Assets - Restricted for Revenue Bond Debt Service	re-rs/ds1
321000	NET ASSETS, RESTRICTED FOR-OTHER	re-rs/oth
321001	Net Assets - Restricted For - Other	re-rs/oth1
322000	NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	na-ca/nrd
322001	Net Assets - Invested in Capital Assets, Net of Related Debt	na-ca/nrd1
326000	RETAINED EARNINGS - UNRESERVED - UNDESIGNATED	re-un/un
326001	Retained Earnings - Unreserved - Undesignated	re-un/un1
328000	RESERVED FOR ENCUMBRANCES	fb-rs/enc
328001	Reserved for Encumbrances	fb-rs/enc1
329000	RESERVED FOR PRE-ENCUMBRANCES	fb-rs/pre
329001	Reserved for Pre-Encumbrances	fb-rs/pre1
330000	RESERVED FOR DEBT SERVICE	fb-rs/ds
330001	Reserved for Debt Service	fb-rs/ds1
331000	RESERVE FOR MOTOR FUEL TAXES	fb-rs/mft
331001	Reserve for Motor Fuel Taxes	fb-rs/mft1
331002	Reserve for Motor Fuel Taxes - Allotments to Complete Construction	fb-rs/mfta
331003	Reserve for Motor Fuel Taxes - Designated Appropriation Balance	fb-rs/mftd
331004	Reserve for Motor Fuel Taxes - Unallocated	fb-rs/mftu
332000	RESERVED FOR INVENTORIES	fb-rs/inv
332001	Reserved for Inventories	fb-rs/inv1
333000	RESERVED FOR PREPAID ITEMS	fb-rs/ppd
333001	Reserved for Prepaid Items	fb-rs/ppd1
334000	RESERVED FOR NONCURRENT LOANS RECEIVABLE	fb-rs/nlr
334001	Reserved for Noncurrent Loans Receivable	fb-rs/nlr1
336000	RESERVED FOR ADVANCES TO OTHER FUNDS	fb-rs/adv
336001	Reserved for Advances to Other Funds	fb-rs/adv1
337000	OTHER RESERVES	fb-rs/oth
337001	Other Reserves	fb-rs/oth1
337002	Other Reserves - Reserve for Medicaid	fb-rsdma1
337003	Other Reserves - Reserve for Refunds	fb-rsdma2
337004	Other Reserves - Reserve for Asset Forfeitures	fb-rsaf
337005	Other Reserves - Reserve for Restricted Donations	fb-rsrd
337006	Other Reserves - Y2K	fb-rsy2k
337007	Other Reserves - Midyear Adjustment	fb-rsmid
337008	Other Reserves - Revenue Shortfall	fb-rsshort
337009	Other Reserves - Lottery for Education	fb-rslot
337010	Other Reserves - Tobacco Funds	fb-rtob
337050	Other Reserves - SHBP - ASO Claims	fb-rs/oha
337051	Other Reserves - SHBP - Voided Checks	fb-rs/ohv
337052	Other Reserves - SHBP - Hi-Option	fb-rs/ohh
337053	Other Reserves - SHBP - NASO Claims	fb-rs/ohn
337060	Other Reserves - Merit System - Forfeitures	fb-rs/omf
337061	Other Reserves - Merit System - GSAMS	fb-rs/gsam
337080	Other Reserves - DTAE - Fund Equity	fb-rs/tfe
337081	Other Reserves - DTAE - Local	fb-rs/tfl
337082	O Reserves-DTAE-Uncollect A/R	fb-rs/unar

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
337090	Other Reserves - OPB - Disaster Matching Reserve	fb-rsdis
337091	Other Reserves - OPB - Disaster Contingency Reserve	fb-rsdisc
337110	Other Reserves - DHR - Georgia Industries for the Blind Working Capital	fb-rsdhrgi
337112	Other Reserves - DHR - Pending EEOC Charges	fb-rsdhre
337113	Other Reserves - DHR - Kennedy vs. Crittenden	fb-rsdhrkc
337114	Other Reserves - DHR - USDA Food Stamp Sanctions	fb-rsdhrfs
337115	Other Reserves - DHR - FACETS Project	fb-rsdhrft
337150	Other Reserves - DOT - Shop Cost	c/o-fbtshp
337151	Other Reserves - DMVS - Assessments/Citations	c/o-fbtac
345000	RESERVE FOR PENSION BENEFITS	fb-rspb
345001	Reserve for Pension Benefits	fb-rspb1
380000	UNRESERVED - DESIGNATED FUND BALANCE	fb-des
380001	Unreserved - Designated Fund Balance	fb-des1
390000	UNRESERVED - UNDESIGNATED FUND BALANCE (SURPLUS)	fb-un/un
390001	Unreserved - Undesignated Fund Balance (Surplus) -1	fb-un/un1
390002	Unreserved - Undesignated Fund Balance (Surplus) -2	fb-un/un2
390003	Unreserved - Undesignated Fund Balance (Surplus) -3	fb-un/un3
390004	Unreserved - Undesignated Fund Balance (Surplus) -4	fb-un/un4
390005	Unreserved - Undesignated Fund Balance (Surplus) -5	fb-un/un5
390006	Unreserved - Undesignated Fund Balance (Surplus) -6	fb-un/un6
390007	Unreserved - Undesignated Fund Balance (Surplus) -7	fb-un/un7
390008	Unreserved - Undesignated Fund Balance (Surplus) -8	fb-un/un8
390009	Unreserved - Undesignated Fund Balance (Surplus) -9	fb-un/un9
390010	Unreserved - Undesignated Fund Balance (Surplus) -10	fb-un/un10
390100	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Expenditures/Paybles	fb-un/pp
390101	Unreserved - Undesignated Fund Balance (Surplus) - Increase (Decrease) in Inventories	fb/un/I
390102	Unreserved - Undesignated Fund Balance (Surplus) - Prior Year Voided Checks	fb/un/pc
390103	Unreserved - Undesignated Fund Balance (Surplus) - Reimbursement of Prior Year Expenditures	fb/un/pe
390104	Unreserved - Undesignated Fund Balance (Surplus) - Surplus Returned to OTFS	fb/un/t
390105	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Revenues/Receivables	fb/un/pr
390106	Unreserved - Undesignated Fund Balance (Surplus) - Residual Equity/Contributed Capital Transfers (GAAP Account)	fb/un/re
390107	Unreserved - Undesignated Fund Balance (Surplus) - Change in Accounting Principle (GAAP Account)	fb/un/cp
390108	Unreserved - Undesignated Fund Balance (Surplus) - Correction of a Prior Year Error (GAAP Account)	fb/un/pr
401000	APPROPRIATION ALLOTMENT	appr
401001	Appropriation Allotment	appr1
401002	Appropriation Allotments - Lottery Funds	apprlot
401003	Appropriation Allotments - Motor Fuel Tax	apprfuel
401004	Appropriation Allotments - Tobacco Funds	apptob
403000	GOVERNOR'S EMERGENCY FUND	gov
403001	Governor's Emergency Fund	gov1
404000	OTHER STATE FUNDS	st-oth
404001	Other State Funds - Indirect Funds - Telephone	st-oth-tel
404002	Other State Funds - Indirect Funds - Computer	st-oth-com
404003	Other State Funds	st-oth-oth
404004	Other State Funds - HOPE Scholarship Funds	st-oth-h
404005	Other State Funds - Y2K Funding Provided by OPB	st-oth-y2k
404050	Other State Funds - State Share of Medicaid Payments	st-oth-med
411000	GENERAL PROPERTY TAXES	genprop
411001	General Property Taxes	genprop1
411100	General Property Taxes - County Tax Digest Accounts	genpropcd
411198	General Property Taxes - Collector Commissions - Contra Account	genpropcc
411199	General Property Taxes - Refunds - Contra Account	genpropr
411200	General Property Taxes - Public Utilities	genproppu
412000	PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION	prop-otav
412001	Property Taxes on Other Than Assessed Valuation	prop-otav1

SCHEDULE "2A"

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
412098	Property Taxes on Other Than Assessed Valuation - Collector Commissions - Contra Account	prop-otacc
412099	Property Taxes on Other Than Assessed Valuation - Refunds - Contra Account	prop-otar
413000	GENERAL SALES & USE TAXES	gen-s&u
413001	General Sales & Use Taxes - Undistributed	gen-s&u1
413010	General Sales & Use Taxes - State Tax	gen-s&ust
413094	General Sales & Use Taxes - Distibution of Local Government Collection Cost - Memo Account	gen-s&ucc
413095	General Sales & Use Taxes - Local Tax Funds	gen-s&ulf
413096	General Sales & Use Taxes - Distribution to Local Government - Contra Account	gen-s&udl
413097	General Sales & Use Taxes - Distributions to Local Government - Memo Account	gen-s&udlm
413098	General Sales & Use Taxes - Vendor's Compensation - Contra Account	gen-s&uvc
413099	General Sales & Use Taxes - Refunds - Contra Account	gen-s&ur
414000	SELECTIVE - SALES & USE TAXES	sel-s&u
414001	Selective - Sales & Use Taxes	sel-s&u1
414100	Selective - Sales & Use Taxes - Motor Fuel	sel-s&umf
414148	Selective - Sales & Use Taxes - Motor Fuel - Collection Cost - Memo Account	sel-s&umtt
414149	Selective - Sales & Use Taxes - Motor Fuel - Transfer to DOT - Memo Account	sel-s&umtd
414150	Selective - Sales & Use Taxes - Motor Fuel Tax on Out of State Motor Carriers - (IFTA)	sel-s&umfo
414159	Selective - Sales & Use Taxes - Motor Fuel Tax on Out of State Motor Carriers Refunds/Transfers - Contra Account	sel-s&urc
414197	Selective - Sales & Use Taxes - Agriculture Motor Fuel Refunds - Contra Account	sel-s&uam
414198	Selective - Sales & Use Taxes - Motor Fuel Vendor Commissions - Contra Account	sel-s&uvc
414199	Selective - Sales & Use Taxes - Motor Fuel Refunds - Contra Account	sel-s&umfc
414210	Selective - Sales & Use Taxes - Alcoholic Beverages Beer	sel-s&uabb
414219	Selective - Sales & Use Taxes - Alcoholic Beverages Beer - Refunds - Contra Account	sel-s&uabr
414220	Selective - Sales & Use Taxes - Liquor	sel-s&ulq
414229	Selective - Sales & Use Taxes - Liquor - Refunds - Contra Accounts	sel-s&ulqr
414230	Selective - Sales & Use Taxes - Alcoholic Beverages - Wine	sel-s&uw
414239	Selective - Sales & Use Taxes - Alcoholic Beverages - Wine - Refunds - Contra Accounts	sel-s&uwr
414300	Selective - Sales & Use Taxes - Tobacco Products Excise Tax	sel-s&uc
414398	Selective - Sales & Use Taxes - Cigarette Vendor Commissions - Contra Account	sel-s&ucvc
414399	Selective - Sales & Use Taxes - Tobacco Products - Refunds - Contra Account	sel-s&ucc
414400	Selective - Sales & Use Taxes - Marijuana Excise Tax	sel-s&um
415000	INCOME TAXES	inctax
415001	Income Taxes	inctax1
415100	Income Taxes - Corporate	inctaxc
415150	Income Taxes - Corporate Net Worth	inctaxcnw
415199	Income Taxes - Corporate Refunds - Contra Account	inctaxcr
415200	Income Taxes - Individual	inctaxi
415210	Income Taxes - Individual - Georgia Fund for the Children and Elderly - Check-Off	inctaxce
415211	Income Taxes - Individual - Georgia Fund for the Children and Elderly - Check-Off - Remitted To DHR	inctaxceo
415212	Income Taxes - Individual - Georgia Non-Game Endangered Wildlife Fund - Check-Off	inctaxw
415213	Income Taxes - Individual - Georgia Non-Game Endangered Wildlife Fund - Check-Off - Remitted To DNR	inctaxwo
415214	Income Taxes - Individual - Setoff Debt Collections - Department of Human Resources	inctaxsh
415215	Income Taxes - Individual - Setoff Debt Collections - Department of Human Resources - Remitted To DHR	inctaxshr
415216	Income Taxes - Individual - Setoff Debt Collections - Department of Labor	inctaxsl
415217	Income Taxes - Individual - Setoff Debt Collections - Department of Labor - Remitted To DOL	inctaxslr
415218	Income Taxes - Individual - Setoff Debt Collections - Student Finance Commission	inctaxssf
415219	Income Taxes - Individual - Setoff Debt Collections - Student Finance Commission - Remitted To SFC	inctaxssfr
415220	Income Taxes - Individual - Setoff Debt Collections - Internal Revenue Service	inctaxsir
415221	Income Taxes - Individual - Setoff Debt Collections - Internal Revenue Service From Treasury - Remitted To IRS	inctaxsirr
415222	Income Taxes - Individual - Georgia Fund for Cancer Research - Check-Off	inctaxcrc
415223	Income Taxes - Individual - Georgia Fund for Cancer Research - Check-Off - Remitted to DHR	inctaxcrcr
415298	Income Tax - Individual - IRS Collection Fee- Contra Account	inctaxirsc
415299	Income Taxes - Individual Refunds - Contra Account	inctaxir
415300	Income Taxes - Fiduciary	inctaxif
415399	Income Taxes - Fiduciary Refunds - Contra Account	inctaxfr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
416000	INSURANCE PREMIUM TAXES	insptax
416001	Insurance Premium Taxes	insptax1
416002	Local Premium Taxes	insptax2
417000	DEATH & GIFT TAXES	d&gtx
417001	Death & Gift Taxes	d&gtx1
417100	Estate Taxes	d&gtxe
417199	Estate Taxes - Refunds - Contra Account	d&gtxer
418000	OTHER TAXES	othtx
418001	Other Taxes	othtx1
418050	Other Taxes - SITF - Assessments	othtxsi
418100	Other Taxes - DOR - Financial Institutions Business Occupation Tax	othtxfbo
418105	Other Taxes - DOR - Railroad Equipment Car Tax	othtxrrc
418106	Other Taxes - DOR - Railroad Equipment Car Tax - State 1/4 Mil	othtxrrcm
418110	Other Taxes -DOR - Railroad Equipment Car Tax - Due to Local Government - Contra Account	othtxrrca
418111	Other Taxes -DOR - Railroad Equipment Car Tax - Distributed to Local Government - Contra Account	othtxrrcc
418115	Other Taxes- DOR - Real Estate Transfer Tax	othtxrre
418116	Other Taxes- DOR - Real Estate Transfer Tax - Due to Local Government - Contra Account	othtxrreca
418220	Other Taxes - DOR - Real Estate Transfer Tax - Distribution to Counties - Contra Account	othtxrrec
419000	PENALTIES & INTEREST ON DELINQUENT TAXES	p&i-deltx
419001	Penalties & Interest on Delinquent Taxes	p&i-deltx1
419100	Penalties & Interest on Delinquent Taxes - General Property Taxes	p&i-deltxp
419101	Penalties & Interest on Delinquent Taxes - Fi Fa	p&i-fifa
419200	Penalties & Interest on Delinquent Taxes - General Sales and Use Taxes	p&i-gsut
419300	Penalties & Interest on Delinquent Taxes - Selective Sales and Use Taxes	p&i-ssus
419900	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees	p&i-deltxd
419908	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees - Processing Costs - Contra Account	p&i-dtfpcc
420000	UNDISTRIBUTED REVENUE COLLECTIONS - DEPARTMENT OF REVENUE	urc-r
420001	Undistributed Revenue Collections - DOR	urc-r1
421000	BUSINESS LICENSES & PERMITS	l&p-bus
421001	Business Licenses & Permits	l&p-bus1
421051	Business Licenses & Permits - DMVS - Emergency Light Application	l&p-bus-em
421052	Business Licenses & Permits - DMVS - CDL Road Test @ $50.00	l&p-bus-c1
421053	Business Licenses & Permits - DMVS - CDL Application @ $35.00	l&p-bus-a
421054	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ $65.00	l&p-bus-c2
421055	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ $58.00	l&p-bus-c3
421100	Business Licenses & Permits - DOR - Alcoholic Beverages - Beer	l&p-bus-ab
421120	Business Licenses & Permits - DOR - Alcoholic Beverages - Liquor	l&p-bus-al
421140	Business Licenses & Permits - DOR - Alcoholic Beverages - Wine	l&p-bus-aw
421150	Business Licenses & Permits - DOR - Alcoholic Beverages - Undistributed	l&p-bus-u
421160	Business Licenses & Permits - DOR - Tobacco Products	l&p-bus-t
421200	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses	l&p-bus-c
421201	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred from Other States	l&p-bus-fo
421218	Business Licenses & Permits - DMVS - Commerical Motor Vehicles & Related Businesses - Credit Card Fees - Contra Account	l&p-busccc
421220	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred to Other States - Contra Account	l&p-bus-ct
421240	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Refunds - Contra Account	l&p-bus-cr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
421300	Business Licenses & Permits - DOR - Coin Operated Amusement Machines	l&p-bus-am
421400	Business Licenses & Permits - DOR - Out of State Contractors	l&p-bus-os
421410	Business Licenses & Permits - GTA - Professional License Fees - Real Estate Commission	blp-plfr
421420	Business Licenses & Permits - GTA - Professional License Fees - Medical Board	blp-plfm
421430	Business Licenses & Permits - GTA - Corporation Annual Registration - SOS	blp-car
421440	Business Licenses & Permits - GTA - Corporate Filings - SOS	blp-cf
421450	Business Licenses & Permits - GTA - Certified Documents - SOS	blp-cds
421460	Business Licenses & Permits - GTA - Professional License Fees - SOS	blp-plfs
421500	Business Licenses & Permits - DNR - Air Emission Fees	l&p-bus-ae
421501	Business Licenses & Permits - DNR - Drinking Water Fees	l&p-bus-dw
421502	Business Licenses & Permits - DNR - I/M Fees	l&p-bus-im
421503	Business Licenses & Permits - DNR - Lead Fees	l&p-bus-lf
421504	Business Licenses & Permits - DNR - Radiological Fees	l&p-bus-ra
421510	Business Licenses & Permits - GTA - Professional License Fees - Real Estate Commission Contra Account	blp-plfrc
421520	Business Licenses & Permits - GTA - Professional License Fees - Medical Board Contra Account	blp-plfmc
421530	Business Licenses & Permits - GTA - Corporation Annual Registration - SOS Contra Account	blp-carc
421540	Business Licenses & Permits - GTA - Corporate Filings - SOS Contra Account	blp-cfc
421550	Business Licenses & Permits - GTA - Certified Documents - SOS Contra Account	blp-cdsc
421560	Business Licenses & Permits - GTA - Professional License Fees - SOS Contra Account	blp-plfsc
422000	NONBUSINESS LICENSES & PERMITS	l&p
422001	Nonbusiness Licenses & Permits	l&p1
422050	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees	l&p-dmvs-1
422051	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ $210.00	l&p-dmvs-2
422052	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ $200.00	l&p-dmvs-3
422053	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License Replacement @ $15.00	l&p-dmvs-4
422055	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - L/P @ $25.00	l&p-dmvs-6
422056	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $15.00	l&p-dmvs-7
422057	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $10.00	l&p-dmvs-8
422058	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $8.00	l&p-dmvs-9
422059	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License Replacement @ $5.00	l&p-dmvs10
422061	Nonbusiness Licenses & Permits - DMVS - Endorsements @ $5.00	l&p-dmvs12
422062	Nonbusiness Licenses & Permits - DMVS - HC ID Card @ $5.00	l&p-dmvs13
422063	Nonbusiness Licenses & Permits - DMVS - Indigent ID @ $5.00	l&p-dmvs14
422064	Nonbusiness Licenses & Permits - DMVS - Public ID @ $10.00	l&p-dmvs15
422065	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - 30 Day Limited Per @ $25.00	l&p-dmvs16
422066	Nonbusiness Licenses & Permits - DMVS - Child Support Suspension	l&p-dmvs17
422067	Nonbusiness Licenses & Permits - DMVS - Firearms License	l&p-dmvs18
422068	Nonbusiness Licenses & Permits - DMVS - News Media ID	l&p-dmvs19
422069	Nonbusiness Licenses & Permits - DMVS - No Insurance	l&p-dmvs20
422070	Nonbusiness Licenses & Permits - DMVS - Criminal History	l&p-dmvs21
422071	Nonbusiness Licenses & Permits - DMVS - Restoration	l&p-dmvs22
422110	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Tags	l&p-dmv-mt
422111	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Titles Special Handling Fee	l&p-dmv-mf
422120	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration (less than 14,000 gw)	l&p-dmv-mr
422140	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag	l&p-dmv-mw
422141	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account	l&p-dmvmw
422142	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag	l&p-dmvmfl
422143	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account	l&pdmvmflc
422144	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag	l&p-dmvmec
422145	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag - Contra Account	l&p-dmvmec
422146	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Dog and Cat Tag	l&p-dmvmdc
422147	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Breast Cancer Tag	l&p-dmvmbc
422150	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag	l&p-dmv-ma
422151	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account	l&p-dmvmac
422198	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - County Short and Over	l&p-dmv-cs

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

ACCOUNT NUMBER		SHORT NAME
422199	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration - Refunds - Contra Account	l&pdmvmrrc
431000	FEDERAL GOVERNMENT GRANTS - DIRECT	fedg-dir
431001	Federal Government Grants - Direct	fedg-dir1
431002	Federal Government Grants - Direct -2	fedg-dir2
431003	Federal Government Grants - Direct -3	fedg-dir3
431004	Federal Government Grants - Direct -4	fedg-dir4
431005	Federal Government Grants - Direct -5	fedg-dir5
431006	Federal Government Grants - Direct -6	fedg-dir6
431007	Federal Government Grants - Direct -7	fedg-dir7
431008	Federal Government Grants - Direct -8	fedg-dir8
431009	Federal Government Grants - Direct -9	fedg-dir9
431010	Federal Government Grants - Direct -10	fedg-dir10
431100	Federal Government Grants - Direct - DHR - Food Stamp Inventories	fedg-drifs
431110	Federal Government Grants - Direct - GDECL - Medicaid RC Admin	fgd-mrca
431111	Federal Government Grants - Direct - GDECL - Federal-CIL	fgd-cil
432000	FEDERAL GOVERNMENT GRANTS - INDIRECT	fedgr-ind
432001	Federal Government Grants - Indirect	fedgr-ind1
437000	LOCAL GOVERNMENT UNIT GRANTS	locgr
437001	Local Government Unit Grants - Grants from Cities	locgr-city
437002	Local Government Unit Grants - Grants from Counties	locgr-cnty
438000	OTHER INTERGOVERNMENTAL REVENUES	oth-ig
438001	Other Intergovernmental Revenues	oth-ig1
438010	Other Intergovernmental Revenues - Forestry - Tower Operator Cost - Cooperators	oth-igftoc
438011	Other Intergovernmental Revenues - Forestry - Disaster Relief	oth-igfdr
438012	Other Intergovernmental Revenues - Forestry - County Forest Fire Protection	oth-igfcfp
438013	Other Intergovernmental Revenues - Forestry - Dawson/Paulding Forest	oth-igfdpf
438050	Other Intergovernmental Revenues - DOT - Cash Participation Revenue - Counties	oth-igtco
438051	Other Intergovernmental Revenues - DOT - Cash Participation Revenue - Cities	oth-igtci
438052	Other Intergovernmental Revenues - DOT - Cash Participation - Other	oth-igtoth
438053	Other Intergovernmental Revenues - DOT - Cash Participation - Railroad Leases	oth-igtr
438100	Other Intergovernmental Revenues - DOR - Sales Tax Collections Cost	oth-stcc
438120	Other Intergovernmental Revenues - DOR - Property Tax Collection Cost	oth-ptcc
438121	Other Intergovernmental Revenues - DOR - Real Estate Transfer Tax Collection Cost	oth-rett
438122	Other Intergovernmental Revenues - DOR - Railroad Equipment Car Tax Collection Cost	oth-rect
438140	Other Intergovernmental Revenues - DOR - Motor Fuel Tax Collection Cost	oth-mftcc
438160	Other Intergovernmental Revenues - DOR - Income Tax Refund Setoff Debt Collections Cost	oth-itrs
438180	Other Intergovernmental Revenues - DOR - Income Tax Contributions Check-off Costs	oth-itccc
438199	Other Intergovernmental Revenues - DOR - Distribution of Collection Cost Contra Account	oth-dccca
441000	SALES AND SERVICES	s&s
441001	Sales and Services - Vending Revenues	s&s-vend
441002	Sales and Services - Publications	s&s-publ
441003	Sales and Services - Photocopies	s&s-photo
441004	Sales and Services - Telephone Commissions	s&s-tel
441005	Sales and Services - Cafeteria Sales	s&s-café
441006	Sales and Services - Other - Goods	s&s-othg
441007	Sales and Services - Other - Services	s&s-oths
441008	Sales and Services - State Organizations	s&s-storg
441009	Sales and Services - Training Fees	s&s-tf
441010	Sales and Services - Training Materials	s&s-tm
441011	Sales and Services - Training Consultation	s&s-con
441012	Sales and Services - Vending Machine Commissions	s&s-vcom
441013	Sales and Services - Recycling	s&s-recycl
441014	Sales and Services - Video Production Fees	s&s-video
441015	Sales and Services - Underwriting	s&s-und
441016	Sales and Services - Production Grants	s&s-prgts
441017	Sales and Services - Miscellaneous	s&s-mis
441018	Sales and Services - Legal Services	s&s-ls
441019	Sales and Services - Legal Fees - Flat Fee Legal Services	s&s-lffl
441020	Sales and Services - Legal Fees - DOAS Insured Cases	s&s-ldic

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
441021	Sales and Services - Legal Fees - State Healthcare Fraud Control	s&s-lshc
441050	Sales and Services - File Copies	s&s-fc
441051	Sales and Services - Procedures Manuals	s&s-pm
441052	Sales and Services - Physician Fee Schedule	s&s-pfs
441053	Sales and Services - Transcripts	s&s-trans
441054	Sales and Services - Annual Reports	s&s-arep
441055	Sales and Services - Drug-Free Certificates	s&s-dfc
441056	Sales and Services - Forms on Disk	s&s-fd
441057	Sales and Services - Managed Care Organization	s&s-mco
441058	Sales and Services - Rehabilitation Registration Renewals	s&s-rrr
441059	Sales and Services - Merit System Allotments	s&s-msa
441060	Sales and Services - Distant Learning	s&s-dl
441080	Sales and Services - Tuition	s&s-tu
441081	Sales and Services - Tuition - Commercial Truck Driving	s&s-dt-ct
441090	Sales and Services - Live Work Program	s&s-lwk
441091	Sales and Services - Timber Sales	s&s-tim
441092	Sales and Services - Printing	s&s-print
441093	Sales and Services - Sales Tax - Vendor's Compensation	s&s-tax
441094	Sales and Services - Administration Fee	s&s-admin
441095	Sales and Services - Microfilm Copy Fee	s&s-mc
441096	Sales and Services - Certified Copy Fee	s&s-cc
441097	Sales and Services - Non-Taxable Sales	s&s-nts
441098	Sales and Services - Plowing	s&s-plow
441099	Sales and Services - Seedling Sales	s&s-seedl
441100	Sales and Services - Childcare Fees	s&s-child
441101	Sales and Services - After School Care	s&s-asc
441102	Sales and Services - PPE Equipment	s&s-ppe
441200	Sales and Services - Merit System - Material Fees for Services	s&s-ms-1
441201	Sales and Services - Merit System - Consultation Fees for Services	s&s-ms-2
441202	Sales and Services - Merit System - Compensation & Staffing Fees for Service	s&s-ms-3
441203	Sales and Services - Merit System - Admin. Fees - Cobra	s&s-ms-4
441204	Sales and Services - Merit System - Admin. Fees - Teachers	s&s-ms-5
441205	Sales and Services - Merit System - Deferred Comp - Admin. Fees	s&s-ms-6
441206	Sales and Services - Merit System - Deferred Comp - 12B1 Fees	s&s-ms-7
441207	Sales and Services - Merit System - Deferred Comp - Assessment Fees	s&s-ms-8
441208	Sales and Services - Merit System - Deferred Comp - Fund Rebate Fees	s&s-ms-9
441250	Sales and Services - DPS - Regional Academy Revenue	s&s-dps-a
441251	Sales and Services - DMVS - Motorcycle Safety Revenue	s&s-dmvs-m
441252	Sales and Services - DPS - Court Restitution Fees	s&s-dps-r
441253	Sales and Services - DPS - Prison Meals	s&s-dps-pm
441254	Sales and Services - GBI - Fingerprint Licenses	s&s-gbi-fl
441255	Sales and Services - GBI - Criminal History Checks	s&s-gbi-cc
441256	Sales and Services - GBI - Instant Gun Checks	s&s-gbi-gc
441257	Sales and Services - GBI - Bingo	s&s-gbi-b
441258	Sales and Services - DPS -Accident Reports	s&s-dps-ar
441259	Sales and Services - DMVS - Driver Improvement	s&s-dmv-di
441260	Sales and Services - DMVS - Commercial Driver Training	s&s-dmv-cd
441261	Sales and Services - DPS -Implied Consent Fees	s&s-dps-ic
441262	Sales and Services - DPS -Incident Fees	s&s-dps-if
441263	Sales and Services - DMVS - Motor Vehicle Reports	s&s-dmv-mr
441264	Sales and Services - DMVS - PDPS Status Check	s&s-dmv-sc
441265	Sales and Services - DPS - Utilities - Other State Organizations	s&s-dps-u
441270	Sales and Services - DNR - Regular Park Receipts	s&s-dnr-p
441271	Sales and Services - DNR - Lodge Receipts	s&s-dnr-l
441272	Sales and Services - DNR - LWH	s&s-dnr-lw
441273	Sales and Services - DNR - Park Passes	s&s-dnr-pp
441274	Sales and Services - DNR - Central Reservations	s&s-dnr-cr
441275	Sales and Services - DNR - Golf Course Receipts	s&s-dnr-gc
441276	Sales and Services - DNR - Concession Receipts	s&s-dnr-cn
441277	Sales and Services - DNR - Air Emission Fees	s&s-dnr-ae
441278	Sales and Services - DNR - Drinking Water Fees	s&s-dnr-dw
441279	Sales and Services - DNR - I/M Fees	s&s-dnr-im
441280	Sales and Services - DNR - Lead Fees	s&s-dnr-lf
441281	Sales and Services - DNR - Radioactive Materials Fees	s&s-dnr-ra
441282	Sales and Services - DNR - Aviation/Aircraft Rental Fees	s&s-dnr-ar
441283	Sales and Services - DNR - North GA Mountain Lodges	s&s-dnr-ml
441284	Sales and Services - DNR - WR Park Activities	s&s-dnr-pa
441285	Sales and Services - DNR - SW GA Railroad Excursion Authority	s&s-dnr-sg
441286	Sales and Services - DNR - NGMA Parklodges	s&s-dnr-np
441287	S&S DNR-Public Website Receipt	s&s-dnr-pw
441300	Sales and Services - DOC - Inmate Account Maintenance Fee	s&scadmin
441301	Sales and Services - DOC - Inmate Store Revenues	s&scst

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
441324	S&S-DOAS-OSAH-from DHR	s&s-doashr
441325	Sales and Services - DOAS - OSAH - from DOT	s&s-doasot
441326	Sales and Services - DOAS - OSAH - from DOL	s&s-doasol
441327	Sales and Services - DOAS - OSAH - Other	s&s-doasoo
441328	Sales and Services - DOAS - Return to Work Materials	s&s-doasrw
441329	Sales and Services - DOAS - Small and Minority Business Program	s&s-doassm
441330	Sales and Services - DOAS - Central Supply	s&s-doascs
441331	Sales and Services - DOAS - Procurement Card Sales - Central Supply	s&s-doaspc
441332	Sales and Services - DOAS - Procurement Card Sales - Rapid Copy	s&s-doaspr
441333	Sales and Services - DOAS - Procurement Card Sales - Surplus Property	s&s-doasps
441334	Sales and Services - GTA - Communication Services	s&s-gtacm
441335	Sales and Services - GTA - Data Processing Services	s&s-gtad
441336	Sales and Services - DOAS - Motor Vehicle Services	s&s-doasmv
441337	Sales and Services - DOAS - Printing and Rapid Copy	s&s-doasp
441338	Sales and Services - GTA - Radio Billings	s&s-gtar
441339	Sales and Services - DOAS - Distance Learning and Telemedicine	s&s-doasdt
441340	Sales and Services - DOAS - Sale of State Surplus Property	s&s-doassp
441341	Sales and Services - DOAS - Sale of Federal Surplus Property	s&s-doasfp
441342	Sales and Services - DOAS - Courier Service	s&s-doasc
441343	Sales and Services - DOAS - Mail Service	s&s-doasms
441344	Sales and Services - DOAS - USPS Contract	s&s-doasup
441345	Sales and Services - DOAS - Recycling	s&s-doasrc
441346	Sales and Services - DOAS - Alternative Fuel	s&s-doasaf
441347	Sales and Services - DOAS - Admin Fees - Superior Courts	s&s-doasad
441348	Sales and Services - GTA - Network Commissions	s&s-gtanc
441349	Sales and Services - DOAS - Risk Management - Admin Fees - Salary & Ops	s&s-doasa1
441350	Sales and Services - DOAS - Risk Management - Admin Fees - Annual Assessment	s&s-doass2
441351	Sales and Services - GTA - Terminal Commission	s&s-gtatc
441352	Sales and Services - DOAS - OSAH - Merit System	s&s-doasm
441353	Sales and Services - DOAS - Fixed Price Car Sales	s&s-doasfc
441354	Sales and Services - GTA - Data Pak	s&s-gtadp
441355	Sales and Services - GTA - DataNet	s&s-gtadn
441356	Sales and Services - DOAS - Motor Vehicle Rentals	s&s-doasmr
441357	Sales and Services - DOAS - Motor Vehicle Contract Maintenance	s&s-doasmc
441358	Sales and Services - DOAS - Gross Surplus Sales	s&s-doasgs
441359	Sales and Services - DOAS - Surplus Sales Pass Through - Contra Account	s&s-doaspt
441375	S&S-GDED-Trade Show Exh Fees	s&s-ittts
441376	S&S-GDED-Columbus Vis Center	s&s-ittcv
441377	S&S-GDED-For Ofc Intern Prg	s&s-ittf
441390	Sales and Services - Pardons and Paroles - 1% Admin. Fees	s&s-pp
441400	Sales and Services - Workers' Compensation - Earnings Protection Services - Assessments	s&s-wc-a
441401	Sales and Services - Workers' Compensation - Earnings Protection Services - Penalty Fines	s&s-wc-pf
441402	Sales and Services - Workers' Compensation - Earnings Protection Services - No Dependent Death Cases	s&s-wc-dp
441403	Sales and Services - Workers' Compensation - Earnings Protection Services - Miscellaneous	s&s-wc-ms
441425	Sales and Services - DOT - Utility Permits	s&s-dot-up
441426	Sales and Services - DOT - Sale of ROW Property	s&s-dot-rp
441450	Sales and Services - OPB - Business Registration Fees	s&s-opb-rf
441451	Sales and Services - OPB - Buying Service Fees	s&s-opb-bs
441452	Sales and Services - OPB - Motor Vehicle Arbitration Fees	s&s-opb-mv
441453	Sales and Services - OPB - Teacher Certification Fees	s&s-opb-t
441475	Sales and Services - DTAE - Graduation Fees	s&s-dt-gf
441476	Sales and Services - DTAE - Student ID Fees	s&s-dt-sid
441477	Sales and Services - DTAE - Student Medical Fees	s&s-dt-smf
441478	Sales and Services - DTAE - Hope/GED Fees	s&s-dt-hg
441479	Sales and Services - DTAE - Application Fees	s&s-dt-app
441480	Sales and Services - DTAE - Transportation Fees	s&s-dt-tr
441481	Sales and Services - DTAE - Continuing Education/Economic Development Fees	s&s-dt-cee
441482	Sales and Services - DTAE - Library Fees	s&s-dt-lib
441483	Sales and Services - DTAE - Parking Fees	s&s-dt-p
441484	Sales and Services - DTAE - Test Fees	s&s-dt-tf
441485	Sales and Services - DTAE - Security Fees	s&s-dt-sf
441486	Sales and Services - DTAE - Business and Industry Fees	s&s-dt-bi
441487	Sales and Services - DTAE - Flight Training Fees	s&s-dt-ft
441488	Sales and Services - DTAE - Registration Fees	s&s-dt-reg
441489	Sales and Services - DTAE - Commissions	s&s-dt-com
441490	Sales and Services - DTAE - Work Place Literacy Fees	s&s-dt-wp
441491	Sales and Services - DTAE - Student Activity Fees	s&s-dt-sa
441492	Sales and Services - DTAE - Student Accident Insurance Fees	s&s-dt-ai
441500	Sales and Services - DHR - Patient Fees	s&s-dhr-pf
441501	Sales and Services - DHR - Vital Record Fees	s&s-dhr-vr

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
441601	Sales and Services - DOR - Liquor Investigation Fee	s&s-dor-lf
441602	Sales and Services - DMVS - Motor Vehicle Salvage Inspection Fee	s&s-dmv-ms
441603	Sales and Services - DMVS - Motor Vehicle Title Research Fee	s&s-dmv-mt
441604	Sales and Services - DMVS - Abandoned Motor Vehicle Report	s&s-dmv-am
441700	Sales and Services-GTA-Alcohol Retailer's Listing	ssgta-ar
441701	Sales and Services-GTA-Batch MVR Bulk	ssgta-bm
441702	Sales and Services-GTA-Corporation Bulk	ssgta-cb
441703	Sales and Services-GTA-Corporation Search Listings	ssgta-csl
441704	Sales and Services-GTA-Credit Card Fees Retained	ssgta-cc
441705	Sales and Services-GTA-GISDATA Sales	ssgta-gs
441706	Sales and Services-GTA-Initial Subscriptions	ssgta-is
441707	Sales and Services-GTA-Legislative Services	ssgta-ls
441708	Sales and Services-GTA-Online MVR	ssgta-om
441709	Sales and Services-GTA-VIN Checks-GRATIS	ssgta-vc
441710	Sales and Services-GTA-Web Development Revenue	ssgta-wd
441711	Sales and Services-GTA-GIS Data Clearinghouse	ssgta-gdc
441712	Sales and Services-GTA-Vendor Rebates	ssgta-vr
441900	Sales and Services-Sales Discounts	ss-sd
444000	CONTRIBUTIONS - EMPLOYEE	c-ee
444001	Contributions-Employee	c-ee1
445000	CONTRIBUTIONS - EMPLOYER	c-er
445001	Contributions-Employer	c-er1
451000	FINES AND PENALTIES	fine
451001	Fines and Penalties - Library	fine-lib
451002	Fines and Penalties - Parking	fine-park
451003	Fines and Penalties - Other	fine-oth
451050	Fines and Penalties - Probation/Parole Administration Charges	fine-proba
451075	Fines and Penalties - DOC - Room and Board - Transitional Centers	fine-c-rb
451076	Fines and Penalties - DOC - Resident Medical Reimbursements	fine-c-rm
451077	Fines and Penalties - DOC - Georgia Crime Victims Compensation Fund	fine-c-cv
451078	Fines and Penalties - DOC - Disciplinary Report Fees	fine-c-dr
451079	Fines and Penalties - DOC - Medical Visit Fees	fine-c-mv
451110	Fines and Penalties - DMVS - Motor Carrier Citations	fine-mcc
451120	Fines and Penalties - DMVS - Motor Carrier Exchange Fee (DOT & PSC)	fine-r-mce
451210	Fines and Penalties - DOR - Alcohol & Tobacco Citations	fine-r-atc
451310	Fines and Penalties - DMVS - Motor Vehicle Titles	fine-r-mv
451400	Fines and Penalties - DNR - GUST	fine-gust
451401	Fines and Penalties - DNR - Hazardous Waste	fine-hazw
451402	Fines and Penalties - DNR - Solid Waste	fine-sldw
452000	FORFEITURES	forf
452001	Forfeitures	forf1
452050	Forfeitures - Merit System - Deferred Compensation	forfmscomp
452100	Forfeitures - DOR - Alcohol & Tobacco	forrdat
460000	DIVIDENDS	divid
460001	Dividends	divid1
461000	INTEREST EARNED	int
461001	Interest Earned	int1
461050	Interest Earned - Ga. Fund One	int-fund1
461051	Interest Earned - Charitable Contributions Program	int-char
461052	Interest Earned - Flexible Benefit Program	int-fles
461053	Interest Earned - Deferred Compensation Program	int-dcomp
461054	Interest Earned - Ga. Fund One-2	int-fund2
461055	Interest Earned - Ga. Fund One-3	int-fund3
461056	Interest Earned - Ga. Fund One-4	int-fund4
461057	Interest Earned-Ga. Fund One-5	int-fund5

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
461100	Interest Earned - DOAS - GSAMS Program - Ga. Fund One	int-doasg1
461150	Interest Earned - DOR - County Tax Digest Accounts	int-dorct
462000	REALIZED GAINS & LOSSES ON SALE OF INVESTMENTS	real-g&l
462001	Realized Gains & Losses on Sale of Investments	real-g&l1
463000	UNREALIZED GAINS & LOSSES ON INVESTMENTS	unrl-g&l
463001	Unrealized Gains & Losses on Investments	unrl-g&l1
464000	INVESTMENT EXPENSE	invest
464001	Investment Expense	invest1
465000	RENTS & ROYALTIES	r&r
465001	Rents & Royalties - Facility Rentals	r&r-fac
465002	Rents & Royalties - Equipment Rentals	r&r-equip
465003	Rents & Royalties - Royalties	r&r-roy
465004	Rents & Royalties - Training Rooms	r&r-tr
465005	Rents & Royalties - Dorm Rentals	r&r-dorm
465006	Rents & Royalties - Room & Board	r&r-rmbd
465007	Rents & Royalties - Cold Storage	r&r-cs
465050	Rents & Royalties - Other	r&r-oth
465100	R&R-GDED-Audio Visual	r&r-itav
465101	R&R-GDED-DNR Rent Rcpts	r&r-itdnr
465102	R&R-GDED-Mfr Dir Lic Fees	r&r-itmd
465200	Rents & Royalties - DOT - ROW Rents & Taxes	r&r-dotrt
466000	CONTRIBUTIONS & DONATIONS	contr-don
466001	Contributions & Donations	contr-don1
466002	Contributions & Donations - Restricted	contr-donr
466050	Contributions & Donations - SHBP - School System Employer Contributions	contrsh1
466051	Contributions & Donations - SHBP - School System Employee Deductions	contrsh2
466052	Contributions & Donations - SHBP - High-Option Revenue	contrsh3
466053	Contributions & Donations - SHBP - NASO Employer Contributions	contrsh4
466054	Contributions & Donations - SHBP - NASO Employee Deductions	contrsh5
466055	Contributions & Donations - SHBP - NASO Bank Charge Reimbursements	contrsh6
466056	Contributions & Donations - SHBP - Direct Pay Premium - Retirees	contrsh7
466057	Contributions & Donations - SHBP - Direct Pay Premium - LWOP Employees	contrsh8
466058	Contributions & Donations - SHBP - Direct Pay Premium - Active Employees	contrsh9
466059	Contributions & Donations - SHBP - Direct Pay Premium - Pending Disability Retirees	contrsh10
466060	Contributions & Donations - SHBP - Direct Pay Premium - Annual - Former Employees	contrsh11
466061	Contributions & Donations - SHBP - Employer Contributions - State	contrsh12
466062	Contributions & Donations - SHBP - Employee Deductions - State	contrsh13
466063	Contributions & Donations - SHBP - Employer Contributions - Teachers	contrsh14
466064	Contributions & Donations - SHBP - Employee Deductions - Teachers	contrsh15
466065	Contributions & Donations - SHBP - Employer Contributions - Contract	contrsh16
466066	Contributions & Donations - SHBP - Employee Contributions - Contract	contrsh17
466067	Contributions & Donations - SHBP - Department of Education Funds	contrsh18
466068	Contributions & Donations - SHBP - Direct Pay Benefits - NASO - 18	contrsh19
466069	Contributions & Donations - SHBP - Direct Pay Benefits - NASO - Admin. Fee	contrsh20
466070	Contributions & Donations - SHBP - Direct Pay NASO - 36	contrsh21
466090	Contributions & Donations - DNR - Non-Game Contributions	contrdnrng
466100	Contributions & Donations - DOAS - Risk Management - Property Insurance Premiums	contrdpi
466101	Contributions & Donations - DOAS - Risk Management - Liability Insurance Premiums	contrdli
466102	Contributions & Donations - DOAS - Risk Management - Workers' Comp Insurance Premiums	contrdwc
466103	Contributions & Donations - DOAS - Risk Management - Unemployment Insurance Premiums	contrdui
466104	Contributions & Donations - DOAS - Risk Management - Tort Insurance Premiums	contrdti
466105	Contributions & Donations - DOAS - Risk Management - All Risk Certificates Premium	contrar
466106	Contributions & Donations - DOAS - Risk Management - Vehicle Physical Damage Premium	contrvp
466107	Contributions & Donations - DOAS - Risk Management - State Board Form Liability Premium	contsbl
466108	Contributions & Donations - DOAS - Risk Management - Employee Fidelity Bond Premium	contrefb
466109	Contributions & Donations - DOAS - Risk Management - Authority Liability Premium	contreal
466110	Contributions & Donations - DOAS - Risk Management - Vehicle Liability Premium	contrvl
466111	Contributions & Donations - DOAS - Risk Management - OTFS Deduction Liability Premium	controtfs
466112	Contributions & Donations - DOAS - Risk Management - Indemnification Premium	contrip
466113	Contributions & Donations - DOAS - Risk Management - GA Temporary Disability Compensation Program	contrgtdcp
466114	Contributions & Donations - DOAS - Risk Management - Teacher Indemnification Program	contrtip

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
467000	UNCLAIMED PROPERTY	unclaim
467001	Unclaimed Property	unclaim1
467008	Unclaimed Property - Processing Costs - Conta Account	unclaimpcc
467009	Unclaimed Property - Claims Payment - Contra Account	unclaimp
468000	OTHER REVENUE	othrev
468001	Other Revenue	othrev1
468002	Other Revenue - Insurance Proceeds	othrevi
468003	Other Revenue - State Revenue Collections Fund - Cash Over/Short	othrevcos
468004	Other Revenue - Secretary of State - Real Estate/Auctioneer Education & Recovery Funds	othrevreaf
468050	Other Revenue - Merit System - Health Claim Expense/Revenue	othrevhc
468100	O Rev-GDED-Val Add Tax Recl	othrevvt
468101	O Rev-GDED-CVB Marketing	othrevcvb
468102	O Rev-GDED-Co-op Adv Prog	othrevcoop
468110	Other Revenue - Dept. of Insurance - Fraud Assessments	othrevfa
468111	Other Revenue - Pardons and Paroles - Pagers	othrevp
468120	Other Revenue - Herty Foundation	othrevhert
468140	Other Revenue - DOAS - Purchasing Card Rebate	othrevdpr
468150	Other Revenue - DOAS - Risk Management - Flood Loss Recovery	othrevdfl
468151	Other Revenue - DOAS - Risk Management - Stop Loss Recovery	othrevdslr
468152	Other Revenue - DOAS - Risk Management - Subsequent Injury Trust Fund	othrevdsi
468153	Other Revenue - DOAS - Risk Management - Subrogation	othrevdsu
468154	O Rev-RM-Insurance Recovery	othrevir
468175	Other Revenue - DHR - Child Support Recoveries	othrevhcs
468225	Other Revenue - DOR - Peace Officers & Prosecutors Training Fund	othrevrpop
468235	Other Revenue - DOR - State Children's Trust Fund - Marriage Licenses	othrevrml
468245	Other Revenue - DOR - State Children's Trust Fund - Divorce Filings	othrevrdf
468255	Other Revenue - DOR - Public Service Commission Fees	othrevrps
468265	Other Revenue - DOR - Tennessee Valley Authority	othrevtv
468266	Other Revenue - DOR - Tennessee Valley Authority - Remittance	othrevtvr
468267	Other Revenue - DOR - Tennessee Valley Authority - Due to Local Governments - Contra Account	othrevtvc
471000	TRANSFERS IN	ofs-in
471001	Transfers In	ofs-in1
474000	OTHER FINANCING SOURCES - PROCEEDS OF GENERAL LONG TERM LIABILITIES	ofs-ltlb
474001	Other Financing Sources - Proceeds of General Long Term Liabilities	ofs-ltlb1
474002	Other Financing Sources - Proceeds of General Obligation Bonds	ofs-go
474003	Other Financing Sources - Proceeds of Revenue Bonds	ofs-rev
474004	Other Financing Sources - Proceeds of SRTA Bonds	ofs-srta
475000	OTHER FINANCING SOURCES - PROCEEDS FROM DISPOSITION OF CAPITAL ASSETS	ofs-gfa
475001	Other Financing Sources - Proceeds From Disposition of Captial Assets	ofs-gfa1
476000	OTHER FINANCING SOURCES - CAPITAL LEASES/INSTALLMENT PURCHASES	ofs-cap
476001	Other Financing Sources - Capital Leases/Installment Purchases	ofs-cap1
477000	OTHER FINANCING SOURCES - OTHER	ofs-oth
477001	Other Financing Sources - Other	ofs-oth1
481000	NONOPERATING REVENUES - HOTEL/MOTEL TAXES	nor-hmtx
481001	Nonoperating Revenues - Hotel/Motel Taxes	nor-hmtx1
482000	NONOPERATING REVENUES - INTERGOVERNMENTAL - FEDERAL	nor-fed
482001	Federal - Direct	nor-dirfed
482002	Federal - Indirect	nor-indfed

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
483000	NONOPERATING REVENUES - INTERGOVERNMENTAL - LOCAL GOVERNMENT	nor-loc
483001	Nonoperating Revenues - Intergovernmental - Local Government - Cities	nor-city
483002	Nonoperating Revenues - Intergovernmental - Local Government - Counties	nor-cnty
484000	NONOPERATING REVENUES - CONTRIBUTIONS AND DONATIONS	nor-c&d
484001	Nonoperating Revenues - Contributions and Donations	nor-c&d1
485000	NONOPERATING REVENUES - DIVIDENDS	nor-div
485001	Nonoperating Revenues - Dividends	nor-div1
486000	NONOPERATING REVENUES - INTEREST REVENUES	nor-int
486001	Nonoperating Revenues - Interest Revenues	nor-int1
486002	Nonoperating Revenues - Interest Revenues - Pooled Investments at OTFS	nor-intpd
487000	NONOPERATING REVENUES- REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS	nor-rlgn
487001	Nonoperating Revenues - Realized on the Gains and Losses on Sale of Investments	nor-rlgn1
488000	NONOPERATING REVENUES - UNREALIZED GAINS AND LOSSES ON INVESTMENTS	nor-unrlg
488001	Nonoperating Revenues - Unrealized Gains and Losses on Investments	nor-unrlg1
489000	NON-OPERATING REVENUES - OTHER	nor-oth
489001	Non-Operating Revenues - Other	nor-oth1
492000	CARRY-OVER/TRANSFERS FROM RESERVES	c/o-rsv
492001	Carry-Over/Transfers from Reserves	c/o-rsv1
493000	CARRY-OVER/TRANSFERS FROM FUND BALANCE	c/o-fb
493001	Carry-Over/Transfers From Fund Balance	c/o-fb1
493002	Carry-Over/Transfers From Fund Balance - 2	c/o-fb2
493003	Carry-Over/Transfers From Fund Balance - 3	c/o-fb3
494000	SPECIAL ITEMS	spcitmsr
494001	Special Items	spcitmsr1
495000	EXTRAORDINARY ITEMS	extraord
495001	Extraordinary Items	extraord1
496000	CAPITAL CONTRIBUTIONS	capcontb
496001	Capital Contributions	capcontb1
510000	REGULAR SALARIES	rsal
510001	Regular Salaries	rsal1
510002	Annual Leave Pay	rsalalp
510003	Other Supplemental Pay	rsalsupp
510050	Payroll Reimbursements Between Institutions - DTAE	rsalreimb
511000	OVERTIME	overtime
511001	Overtime	overtime1
512000	PERMANENT HOURLY LABOR	ps
512001	Permanent Hourly Labor	ps-sal
513000	TEMPORARY/CASUAL LABOR	templabr
513001	Temporary/Casual Labor	templabr1
514000	FICA	fica
514001	FICA - Regular	fica-reg
514002	FICA - Medicare	fica-med
514003	FICA - General Assembly	fica-ga

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
515000	RETIREMENT	ret
515001	Retirement - ERS	ret-ers
515003	Retirement - TRS	ret-trs
515004	Retirement - Judicial Retirement System	ret-judr
515005	Retirement - LRS	ret-lrs
515006	Retirement - Superior Court	ret-sc
515010	Retirement - Unused Leave	ret-ul
515050	Retirement - DOC - Cobb County	ret-c-cobb
515051	Retirement - DOC - Fulton County	ret-c-ful
515070	Retirement - Pardons and Paroles - Dekalb County	ret-pp-dc
516000	HEALTH INSURANCE	ps-hi
516001	Health Insurance	ps-hi1
517000	PERSONAL LIABILITY OF EMPLOYEES	ps-pl
517001	Personal Liability of Employees	ps-pl1
517002	Personal Liability Tort Insurance	ps-tort
518000	UNEMPLOYMENT INSURANCE	ps-umpl
518001	Unemployment Insurance	ps-umpl1
519000	WORKER'S COMPENSATION	ps-wc
519001	Worker's Compensation	ps-wc1
520000	ASSESSMENTS BY MERIT SYSTEM	ps-assm
520001	Assessments by Merit System	ps-assm1
522000	DRUG TESTING	ps-drg
522001	Drug Testing	ps-drg1
523000	EMPLOYEE PHYSICAL EXAMINATIONS	ps-pe
523001	Employee Physical Examinations	ps-pe1
524000	OTHER	ps-oth
524001	Other Employee Related Expenditures	ps-oth1
598000	PAY FOR PERFORMANCE - **BUDGETARY ACCOUNT ONLY**	pay
599000	LAPSE FACTOR - **BUDGETARY ACCOUNT ONLY**	lapse-bud
612000	MOTOR VEHICLE EXPENSE	mv
612001	Motor Vehicle Expense - Gasoline	mv-gas
612002	Motor Vehicle Expense - Oil, Grease and Fluids	mv-oil
612003	Motor Vehicle Expense - Vehicle Repairs & Maintenance	mv-r&m
612004	Motor Vehicle Expense - Parts & Supplies	mv-part
612005	Motor Vehicle Expense - Aviation Fuel	mv-avia
612006	Motor Vehicle Expense - Diesel	mv-dsl
612007	Motor Vehicle Expense - Natural Gas	mv-natgas
612008	Motor Vehicle Expense - Tags and Titles	mv-tag
612009	Motor Vehicle Expense - Inspection Fees	mv-inspt
612010	Motor Vehicle Expense - DOAS Vehicle Program	mv-doas
612012	Motor Vehicle Expense - Propane	mv-pro
612099	Motor Vehicles Expense - Other	mv-oth
613000	PRINTING & PUBLICATIONS AND MEDIA	prnt
613001	Printing & Publications and Media - DOAS	prnt-doas
613002	Printing & Publications and Media - Outside	prnt-out
613003	Printing & Publications and Media - Rapid Copy	prnt-rc
613050	Printing & Publications and Media - DMVS - Driver Licenses	prnt-dr

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
613051	Printing & Publications and Media - CD's, Microfiche and Microfilm	prnt-cd
613100	Printing & Publications and Media - Dept. Of Agriculture - Market Bulletin Printing	prntagmb
613150	Printing & Publications and Media - DOAS - Merchandise for Resale - Rapid Copy	prntdrc
613151	Printing & Publications and Media - DOAS - Merchandise for Resale - Rapid Copy Overflow	prntdrco
614000	SUPPLIES & MATERIALS	s&m
614001	Supplies & Materials - Cleaning Supplies	s&m-clng
614002	Supplies & Materials - Computer Supplies	s&m-cmpt
614003	Supplies & Materials - Office Supplies	s&m-off
614004	Supplies & Materials - Building/Maintenance Supplies	s&m-bldg
614005	Supplies & Materials - Other	s&m-oth
614006	Supplies & Materials - Virgin Paper Products	s&m-pap
614007	Supplies & Materials - Recycled Paper Products	s&m-rcypap
614008	Supplies & Materials - Medical/Dental Supplies	s&m-m/d
614009	Supplies & Materials - Postage Meter/Postage	s&m-postm
614010	Supplies & Materials - Postage - Permit	s&m-postp
614011	Supplies & Materials - Postage - Mail/Express	s&m-postme
614012	Supplies & Materials - Laboratory Supplies	s&m-lab
614013	Supplies & Materials - Copier Usage	s&m-copy
614014	Supplies & Materials - Uniforms & Related Items	s&m-un
614015	Supplies & Materials - Fertilizer, Seed, Animal Feed	s&m-an
614016	Supplies & Materials - Food	s&m-food
614017	Supplies & Materials - Film & Photo	s&m-photo
614018	Supplies & Materials - Training Supplies	s&m-train
614019	Supplies & Materials - Prescription Drugs	s&m-drug
614020	Supplies & Materials - Non-Prescription Drugs	s&m-ndrug
614021	Supplies & Materials - Linen	s&m-linen
614022	Supplies & Materials - Xray Materials	s&m-xray
614023	Supplies & Materials - Kitchen Supplies	s&m-kit
614024	Supplies & Materials - Patient Wearing Apparel	s&m-wap
614025	Supplies & Materials - Library Books	s&m-lb
614026	Supplies & Materials - Audio/Visual	s&m-av
614027	Supplies & Materials - Ammunition	s&m-amm
614028	Supplies & Materials - Fire Suppression/Protection	s&m-fsp
614029	Supplies & Materials - Aircraft	s&m-air
614030	S & M-Water Metering Devices	s&m-wmd
614031	S & M-Classroom Textbooks	s&m-ctbk
614032	S&M-Instructional Supplies	s&m-isuppl
614033	S&M-Classroom Furniture	s&m-clfurn
614034	S&M-sm equip-not in inventory	s&m-senii
614050	Supplies & Materials - DNR - Merchandise for Resale - Restaurant	s&mdnr-r
614060	Supplies & Materials - DNR - Merchandise for Resale - General	s&mdnr-g
614070	Supplies & Materials - DNR - Merchandise for Resale - Golf Course	s&mdnr-gc
614071	Supplies & Materials - DNR - Merchandise for Resale - Nonfood	s&mdnr-nf
614072	Supplies & Materials - Merchandise for Resale - Gasoline	s&m-gas
614073	Supplies & Materials - DNR - Merchandise for Resale - Alcohol & Beverages	s&mdnr-ab
614080	S&M-DOD-Resale Merch-Laundrom	s&mdodlaun
614099	Supplies & Materials - DOT - Roadway Supplies	s&m-dotrw
614100	Supplies & Materials - DOT - GCI Signs	s&mdotgci
614120	Supplies & Materials - GBP - Pledge Premiums	s&mgpbprer
614121	Supplies & Materials - GBP - Tape Stock	s&mgpbtape
614150	Supplies & Materials - DOC - Kitchen & Mess Hall	s&mcmess
614151	Supplies & Materials - DOC - Correctional Officer	s&mcco
614152	Supplies & Materials - DOC - Inmate	s&mcinmate
614180	Supplies & Materials - DOAS - Merchandise for Resale - Central Supply	s&mdoascs
614181	Supplies & Materials - DOAS - Merchandise for Resale - Postage	s&mdoasp
614182	Supplies & Materials - GTA - Merchandise for Resale - EDP Supplies	s&mgtae
614183	Supplies & Materials - GTA - Merchandise for Resale - Station Equipment and Supplies	s&mgtase
614184	Supplies & Materials - GTA - Merchandise for Resale - Cable Supplies	s&mgtacs
614200	Supplies & Materials - Dept. of Agriculture - Market Bulletin Postage	s&mdoamp
614225	Supplies & Materials - DHR - Billable Prescription Drugs at Hospitals	s&mdhrd1
614226	Supplies & Materials - DHR - Billable Nonprescription Drugs at Hospitals	s&mdhrd2
614227	Supplies & Materials - DHR - Nonbillable Prescription Drugs	s&mdhrd3
614228	Supplies & Materials - DHR - Nonbillable Nonprescription Drugs	s&mdhrd4
614229	Supplies & Materials - DHR - Drugs Issued by Public Health	s&mdhrd5
614230	Supplies & Materials - DHR - Merchandise for Resale - Retech	s&mdhrmrr

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

ACCOUNT NUMBER		SHORT NAME
614231	Supplies & Materials - DHR - Agriculture and Botanical Supplies	s&mdhrab
614232	Supplies & Materials - DHR - Refrigeration Supplies	s&mdhrrs
614250	Supplies & Materials - Secretary of State - Professional Resource Material	s&mssprm
614265	Supplies & Materials - DTAE - Instructional Supplies	s&mdtis
614266	Supplies & Materials - DTAE - Library Supplies	s&mdtls
614300	Supplies & Materials - Inventory Adjustments	s&minvadj
615000	REPAIRS & MAINTENANCE	r&m
615001	Repairs & Maintenance	r&m1
615002	Repairs & Maintenance - Maintenance Agreements	r&m-mtn
615003	Repairs & Maintenance - Janitorial Services	r&m-jtn
615004	Repairs & Maintenance - Computers	r&m-comp
615005	Repairs & Maintenance - Technology Services - GTA Customer Billing	r&m-gtar
615006	Repairs & Maintenance - Other Radio Repairs	r&m-othrr
615007	Repairs & Maintenance - GBA Services	r&m-gba
615008	Repairs & Maintenance - Pest Control	r&m-pest
615009	Repairs & Maintenance - Aircraft	r&m-air
615010	Repairs & Maintenance - DOT - Roadway Maintenance	r&m-dotrw
615011	Repairs & Maintenance - Telecommunications	r&m-t
616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED	eqexp
616001	Equipment on Inventory but not Capitalized	eqexp-not
616005	Equipment on Inventory but not Capitalized - Weapons	eqexp-n-w
616006	Equipment on Inventory but not Capitalized - Computers less than $5000	eqexp-n-c
616007	Equipment on Inventory but not Capitalized - Other Equipment less than $5000	eqexp-n-o
616008	Equipment on Inventory but not Capitalized - FA Numbered Equipment less than $5000	eqexp-n-fa
617000	WATER AND SEWAGE	ws
617001	Water and Sewage	ws-u
617002	Water and Sewage - Water	ws-water
617003	Water and Sewage - Sewer	ws-sewer
618000	ENERGY	engy
618001	Energy - Electricity	engy-elec
618050	Energy - Electricity - DNR - Expense Credit	engy-dnrcr
618051	Energy - Electricity - DNR - Park Supt. Residence	engy-dnrs
618052	Energy - Electricity - DNR - Park Asst Supt Residence	engy-dnras
618053	Energy - Electricity - DNR - Park Other Residence	engy-dnro
618075	Energy - Electricity - DOT - Overhead Signs	engy-dnrov
618200	Energy - Natural Gas	engy-ntgs
618300	Energy - Liquid Gas	engy-lqgs
618400	Energy - Other	engy-oth
619000	RENTS OTHER THAN REAL ESTATE	rent
619001	Rents Other Than Real Estate - Equipment	rent-offeq
619002	Rents Other Than Real Estate - Parking	rent-park
619003	Rents Other Than Real Estate - Meeting Rooms	rent-mtrm
619004	Rents Other Than Real Estate - Aircraft	rent-air
619005	Rents Other Than Real Estate - Computer Equipment	rent-comp
619006	Rents Other Than Real Estate - P.O. Box	rent-po
619007	Rents Other Than Real Estate - Vehicle Rentals	rent-veh
619099	Rents Other Than Real Estate - Other	rent-oth
620000	INSURANCE & BONDING	i&b
620001	Insurance & Bonding - Employee Blanket Bond	i&b-blnk
620002	Insurance & Bonding - Property	i&b-prop
620003	Insurance & Bonding - Vehicle	i&b-veh
620004	Insurance & Bonding - Other	i&b-oth
620005	Insurance & Bonding - Aircraft	i&b-air
620006	Insurance & Bonding - Comprehensive General Liability	i&b-lia

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
621000	BAD DEBT	bdexp
621001	Bad Debt Expense	bdexp1
622000	FREIGHT	frgt
622001	Freight	frgt1
625000	DISCOUNTS LOST	dl
625001	Discounts Lost	dl1
626000	PROCUREMENT CARD PURCHASES	pcp
626001	Procurement Card Purchases	pcp1
626002	Procurement Card Purchases - Disputed Charges	pcpdis
627000	OTHER OPERATING EXPENSES	ooe
627001	Other Operating Expenses - Linen & Laundry Services	ooe-lndr
627002	Other Operating Expenses - Dues & Subscriptions	ooe-sub
627003	Other Operating Expenses - Registration	ooe-reg
627004	Other Operating Expenses - Advertising	ooe-adv
627005	Other Operating Expenses - Bank Charges	ooe-bnk
627006	Other Operating Expenses - Relocation Expense	ooe-reloc
627007	Other Operating Expenses - Film Processing	ooe-film
627008	Other Operating Expenses - Credit Investigations	ooe-cred
627009	Other Operating Expenses - News Clipping Services	ooe-clip
627010	Other Operating Expenses - Foreign Currency Gains and Losses	ooe-forcur
627011	Other Operating Expenses - Rewards	ooe-rew
627012	Other Operating Expenses - Investigative Expense	ooe-ie
627013	Other Operating Expenses - Court Costs	ooe-cc
627014	Other Operating Expenses - Awards	ooe-awds
627015	Other Operating Expenses - OPB - Substitute Teachers	ooe-opb-s
627017	Other Operating Expenses - OPB - Disaster Assistance	ooe-opb-d
627018	Other Operating Expenses - Cash Over/Short	ooe-cash
627019	Other Operating Expenses - Testing and Certification	ooe-testc
627020	Other Operating Expenses - Legal Ads	ooe-legal
627021	Other Operating Expenses - Notary Costs	ooe-notary
627022	Other Operating Expenses - Cable Service	ooe-cable
627023	Other Operating Expenses - Garbage Collection	ooe-g
627024	Other Operating Expenses - Credit Card Fees	ooe-ccf
627025	Other Operating Expenses - Special Group Meals	ooe-meals
627026	Other Operating Expenses - Burial Expense	ooe-burial
627027	Other Operating Expenses - Employee Property Damage by Clients	ooe-dprop
627028	Other Operating Expenses - Field Trips	ooe-field
627029	Other Operating Expenses - Livestock\Domesticated Animals	ooe-live
627030	O Op Exp-Substitute Teachers	ooe-subtch
627049	Other Operating Expenses - Other	ooe-oth
627050	Other Operating Expenses - Merit System - Service Awards	ooe-ms-aw
627051	Other Operating Expenses - Merit System - Bank Charges - Unified Merchants Services	ooe-ms-bc1
627052	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - SHBP Account	ooe-ms-bc2
627053	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - Charitable Contributions	ooe-ms-bc3
627054	Other Operating Expenses - Merit System - Claims Refunds Applied - BC/BS ASO	ooe-ms-bc4
627055	Other Operating Expenses - Merit System - Auto A/R Application	ooe-ms-bc5
627056	Other Operating Expenses - Merit System - Claims Expense - Voucher Write-off	ooe-ms-bc6
627057	Other Operating Expenses - Merit System - Claims Expense - Void Non Apply	ooe-ms-bc7
627058	Other Operating Expenses - Merit System - Bank Charges - General Operating	ooe-ms-bc8
627059	Other Operating Expenses - Merit System - Deferred Comp - Administrative Expense	ooe-ms
627065	Other Operating Expenses - DTAE - Health Testing	ooe-dt-ht
627066	Other Operating Expenses - DTAE - Student Payments & Student Related Transfers	ooe-dt-st
627067	OOE-DTAE Staff Development	ooe-dtstdv
627075	OOE-GDED-Prospect Subsistence	ooe-it-ps
627076	OOE-GDED-Trade Show Expense	ooe-it-ts
627077	OOE-GDED-Other Promo Exp	ooe-it-op
627078	OOE-GDED- Customs Chgs	ooe-it-cc
627079	OOE-GDED-Passport & Visa Exp	ooe-it-pv
627080	OOE-GDED-Consumption Tax	ooe-it-ct
627081	OOE-GDED-Copyright Search	ooe-it-cr
627083	Other Operating Expenses - GPB - Program Acquisitions	ooe-gpb-aq
627084	Other Operating Expenses - GPB - PBS/NPR Dues	ooe-gpb-du
627085	Other Operating Expenses - GPB - Program Rating Service	ooe-gpb-pr
627086	Other Operating Expenses - GPB - Mail Service	ooe-gpb-ms
627087	Other Operating Expenses - GPB - Miscellaneous Production Expense	ooe-gpb-mp
627088	Other Operating Expenses - GPB - Telemarketing Service	ooe-gpb-ts
627089	Other Operating Expenses - GPB - Direct Mail	ooe-gpb-dm

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
627090	Other Operating Expenses - DNR - Payout for Operation of Lodges	ooe-dnr-l
627091	Other Operating Expenses - DNR - Payments to Hunting/Fishing Licenses Dealers	ooe-dnr-h
627092	Other Operating Expenses - DNR - Weekend for Wildlife	ooe-dnr-wl
627093	Other Operating Expenses - DNR - Event Cost	ooe-dnr-ec
627100	Other Operating Expenses - DOT - Emergencies	ooe-dot-e
627120	Other Operating Exp - Furniture	ooe-furn
627150	Other Operating Expenses - DMVS - Conviction Reports	ooe-dmv-cr
627175	Other Operating Expenses - DOC - Subsidy for County Jails	ooe-csubj
627180	O Op Exp-GFC Incident Response	ooe-gfc-ir
627185	Other Operating Expenses - GTA - Merchandise for Resale - Technologies	ooe-gtat
627186	Other Operating Expenses - DOAS - Merchandise for Resale - Vehicles	ooe-doasv
627187	Other Operating Expenses - DOAS - Purchasing Card Rebate Distribution	ooe-doaspc
627196	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Salary & Ops	ooe-doasa1
627197	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Annual Assessment	ooe-doasa2
627198	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalties	ooe-doasp
627199	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalty Payments	ooe-doaspp
627205	Other Operating Expenses - Dept of Law - Capital Appeals	ooe-lawca
627206	Other Operating Expenses - Dept of Law - CLE - Registration Fees & Other Costs	ooe-lawcl
627207	Other Operating Expenses - Dept of Law - Conference - Registration Fees & Other Costs	ooe-lawcn
627225	Other Operating Expenses - OPB - Mansion Allowance	ooe-opbmar
627230	Other Operating Expenses - OPB - Non-State Employees Group Meeting Expenses	ooe-opbg
627250	Other Operating Expenses - Dept of Juvenile Justice - Juvenile Justice Reserve	ooe-jjjr
627275	Other Operating Expenses - DHR - Blood Test Fees	ooe-dhr-bt
627276	O Op Exp-DHR- Bus Tickets	ooe-dhr-bu
627350	Other Operating Expenses - SITF - Depositions, Medical Records and Other Similar Expenditures	ooe-sidm
627375	Other Operating Expenses - PAP - Return of Absconder Parolee Travel Cost	ooe-rap
640000	TRAVEL	trv
640001	Travel - Mileage	trv-mile
640002	Travel - Meals	trv-meal
640003	Travel - Lodging	trv-lod
640004	Travel - Other	trv-oth
640005	Travel - Commercial Transportation	trv-cmtrn
640006	Travel - DOAS Motor Pool	trv-mpool
640007	Travel - Subsistence	trv-sub
640008	Travel - Board Members	trv-bm
640206	Travel - Dept of Law - CLE	trv-lcle
640207	Travel - Dept of Law - Conference	trv-lcn
640208	Travel - Employee Travel Between State Organizations	trv-bso
648000	REAL ESTATE RENTALS	rl-est
648001	Real Estate Rentals	rl-est1
648050	Real Estate Rentals - Radio Towers	rl-esttw
651000	PER DIEM & FEES	pd&f
651001	Per Diem & Fees - Architect	pd&f-arch
651002	Per Diem & Fees - Attorney	pd&f-attn
651003	Per Diem & Fees - Consultant	pd&f-cons
651004	Per Diem & Fees - Board Member	pd&f-bdmb
651005	Per Diem & Fees - Physicians	pd&f-phys
651006	Per Diem & Fees - Engineers	pd&f-engr
651007	Per Diem & Fees - Veterinarians	pd&f-vet
651008	Per Diem & Fees - Actuary	pd&f-act
651009	Per Diem & Fees - Student Interns	pd&f-intrn
651010	Per Diem & Fees - Other Fees	pd&f-oth
651011	Per Diem & Fees - 3rd Party Attorney	pd&f-3attn
651012	Per Diem & Fees - 3rd Party Consultant	pd&f-3cons
651013	Per Diem & Fees - 3rd Party Other Fees	pd&f-3oth
651014	Per Diem & Fees - Nurse	pd&f-nrse
651015	Per Diem & Fees - Psychologist	pd&f-pycho

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
651016	Per Diem & Fees - Psychiatrist	pd&f-pychi
651017	Per Diem & Fees - Interpreter	pd&f-intrp
651018	Per Diem & Fees - CPA	pd&f-cpa
651050	Per Diem & Fees - DOAS Delivery Service	pd&fdoasd
651051	Per Diem & Fees - Other Delivery Service	pd&fothd
651052	Per Diem & Fees - Emeritus Payments	pd&fep
651053	Per Diem & Fees - Fraud & Investigative Services	pd&fis
651054	Per Diem & Fees - Mediation Expense	pd&fme
651055	Per Diem & Fees - Court Reporting Hearing Expense	pd&fcrhe
651056	Per Diem & Fees - Temporary Services	pd&fts
651057	Per Diem & Fees - Fulfillment Serv	pd&f-ffs
651080	Per Diem & Fees - Instructors	pd&fi
651081	Per Diem & Fees - Coroners	pd&fc
651082	Per Diem & Fees - Witness Fees	pd&fwf
651083	Per Diem & Fees - Mowing	pd&fmow
651225	PD&F-GDED-Overseas Salaries	pd&fitos
651300	Per Diem & Fees - DOAS - Court Reporter Stipends	pd&fcrs
651325	Per Diem & Fees - General Assembly - Members of the General Assembly	pd&fga
651326	Per Diem & Fees - Air Patrol	pd&fap
652000	PER DIEM & FEES - EXPENSES	pd&f-e
652001	Per Diem & Fees - Expenses - Reimbursable Expenses	pd&f-exp
652002	Per Diem & Fees - Expenses - Third Party Expense	pd&f-e3
652003	Per Diem & Fees - Expenses - Third Party Expense - Hearing Transcripts	pd&f-e3h
652004	Per Diem & Fees - Expenses - Third Party Expense - Test Monitors	pd&f-e3t
652005	Per Diem & Fees - Expenses - Third Party Expense - Merit System - Deferred Compensation Administrator	pd&f-e3d
653000	CONTRACTS - PRIVATE	con
653001	Contracts - Local Governments	con-lg
653010	Contracts - Local Governments - DOT - Convict Labor	con-t-cl
653050	Contracts - Local Governments - DNR - I/M	con-lgi/m
653075	Contracts - Local Governments - DOC - Subsidy for County Correctional Facilities	con-lgcc
653200	Contracts - Nonprofit Organizations	con-npo
653201	Contracts - Private - Security	con-p-sec
653202	Contracts - Private - Cooperative Agreements	con-p-ca
653203	Contracts - Private - Fire Control	con-p-fc
653204	Contracts - Private - Air Control	con-p-ac
653205	Contracts - Private - Site Preparation	con-p-sp
653206	Contracts - Private - Tree Planning	con-p-tp
653207	Contracts - Private - Tree Fertilization	con-p-tf
653208	Contracts - Private - Student Interns	con-p-si
653209	Contracts - Private - Aerial Spraying	con-p-as
653210	Contracts - Private - Consultant	con-p-con
653600	Contracts - Other	con-oth
653650	Contracts - Other - SHBP - Claim/Hospital Audit	con-othh1
653651	Contracts - Other -SHBP - Claims Refund Collections	con-othh2
653652	Contracts - Other - SHBP - Drug Formulary	con-othh3
653653	Contracts - Other - SHBP - Prudent Buyer - BC/BS	con-othh4
653654	Con-O-SHBP-HMO Admin	con-othh5
653655	Contracts - Other - SHBP - HMO-ASO Contract/Premiums	con-othh6
653656	Con-O-SHBP-ASO Admin	con-othh7
653657	Contracts - Other - SHBP - Teachers Admin Fee	con-othh8
653658	Contracts - Other - SHBP - Service Personnel	con-othh9
653659	Contracts - Other - SHBP - Contract Plan Fund	con-othh10
653660	Contracts - Other - SHBP - Greensprings - State Admin. Fee	con-othh11
653661	Contracts - Other - SHBP - Greensprings - Teachers Admin. Fee	con-othh12
653662	Contracts - Other - SHBP - Greensprings - Retired Teachers Admin. Fees	con-othh13
653663	Contracts - Other - SHBP - Greensprings - Service Personnel	con-othh14
653664	Contracts - Other - SHBP - Greensprings - Contract Plan Fund	con-othh15
653665	Contracts - Other - SHBP - Pharmacy Management	con-othh16
653666	Contracts - Other - SHBP - Unicare	con-othh17
653667	Contracts - Other - SHBP - NASO Utilization Review	con-othh18
653668	Con-O-SHBP-PPO Network Admin	con-ms-af
653675	Contracts - Other - DOT - Rest Area Maintenance	con-othtm
653676	Contracts - Other - DOT - Landscape	con-othtl

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
653677	Contracts - Other - DOT - Sweeping	con-othts
653678	Contracts - Other - DOT - Harbor Maintenance	con-othh
653679	Contracts - Other - DOT - Mowing	con-othm
653700	Contracts - Other - DOC - Mental Health Services for Inmates	con-othcmh
653725	Contracts - Other - DOAS - Risk Management - Adjusters Surveillance Expenses	con-othdse
653750	Contracts - Other - DNR - MCI/Im	con-othnmc
653751	Contracts - Other - DNR - Unicoi Management Fee	con-othnu
654000	CONTRACTS - STATE ORGANIZATIONS	con-st
654001	Contracts - State Organizations	con-st1
654050	Contracts - State Organizations - DOC - Medical College of Georgia for Inmate Health Care	con-st2
661000	COMPUTER BILLINGS - GTA	cb-gta
661001	Computer Billings - GTA Customer Billing	cb-gta1
662000	COMPUTER BILLINGS - OTHER	cb-oth
662001	Computer Billings - Other	cb-oth1
662651	Computer Billings - Other - Public Service Commission - Per Diem and Fees	cb-othpsc
663000	SOFTWARE	sftw
663001	Software	com-sftw
663002	Software - Support and Maintenance	sftw-s&m
671000	TELECOMMUNICATIONS - DATA	tcdata
671001	Telecommunications - Data - Data/Frame Relay - GTA Customer Billing	tcdatadf
671002	Telecommunications - Data - Wire/Cable - GTA Customer Billing	tcdatawc
671003	Telecommunications - Data - Data Net - GTA Customer Billing	tcdatadn
671050	Telecommunications - Data - Other	tcdataoth
672000	TELECOMMUNICATIONS - OTHER	tcoth
672001	Telecommunications - Other - Telephone - Local Service - GTA Customer Billing	tctel
672002	Telecommunications - Other - Telephone - Network - GTA Customer Billing	tctelnet
672003	Telecommunications - Other - Telephone - Long Distance - GTA Customer Billing	tctelld
672004	Telecommunications - Other - Voice Mail - GTA Customer Billing	tcvm
672005	Telecommunications - Other - Pagers - GTA Customer Billing	tcp
672006	Telecommunications - Other - Radio - GTA Customer Billing	tcradio
672007	Telecom-teleconference	tc-tconf
672019	Telecommunications - Cellular	tccell
672020	Telecommunications - Other	tcoth2
672050	Telecommunications - Other - GTA - Services for Resale - Local Service	tcgtatl
672051	Telecommunications - Other - GTA - Services for Resale - Long Distance	tcgtatld
672052	Telecommunications - Other - GTA - Services for Resale - Franchise Fees and Other Local Taxes	tcgtatps
672053	Telecommunications - Other - GTA - Services for Resale - FCC Mandated	tcgfm
672054	Telecommunications - Other - GTA - Services for Resale - Wire and Cable	tcgwc
672055	Telecommunications - Other - GTA - Services for Resale - Wireless -Paging/Radio/Other	tcgwpro
672056	Telecommunications - Other - GTA - Services for Resale - Frame Relay	tcgfr
672057	Telecommunications - Other - GTA - Services for Resale - Data Network	tcgdn
672058	Telecommunications - Other - GTA - Services for Resale - GSAMS/Video	tcggv
672059	Telecommunications - Other - GTA - Services for Resale - Voice Processing	tcgvp
680000	AUTHORITY LEASE RENTALS	alr
680001	Authority Lease Rentals	alr1
690000	DIRECT BENEFITS	dirben
690001	Direct Benefits	dirben1
690100	Direct Benefits - Medicaid - Current Year	dirbenmcy
690101	Direct Benefits - Medicaid - Prior Year - 1	dirbenm1
690102	Direct Benefits - Medicaid - Prior Year - 2	dirbenm2
690103	Direct Benefits - Medicaid - Prior Year - 3	dirbenm3
690104	Direct Benefits - Medicaid - Prior Year - 4	dirbenm4
690105	Direct Benefits - Medicaid - Prior Year - 5	dirbenm5
690106	Direct Benefits - Medicaid - Prior Year - 6	dirbenm6

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
690107	Direct Benefits - Medicaid - Prior Year - 7	dirbenm7
690108	Direct Benefits - Medicaid - Prior Year - 8	dirbenm8
690109	Direct Benefits - Medicaid - Prior Year - 9	dirbenm9
690200	Direct Benefits - DOC - Medical Payments to County Jails	dirbenccj
690201	Direct Benefits - DOC - Medical Payments to County Correctional Facilities	dirbenccc
690202	Direct Benefits - DOC - Inmate Release Payments	dirbencrp
690203	Direct Benefits - DOC - Inmate Release Clothing	dirbencrc
690204	Direct Benefits - DOC - Inmate Release Transportation	dirbencrt
690250	Direct Benefits - SHBP - BC/BS ASO	dirshbp1
690251	Direct Benefits - SHBP - HMO	dirshbphmo
690252	DB-SHBP-CDP	dbshbpcdp
690275	Direct Benefits - DTAE - Child Care Paid to Student	dirdtccs
690300	Dir Ben-DJJ-Clothing	dbencloth
690301	Dir Ben-DJJ-Activity/School	dbenactsch
690302	Dir Ben-DJJ-Allowance	dbenallow
690303	Dir Ben-DJJ-Pers Hygiene	dbenphyg
690304	Dir Ben-DJJ-Travel	dbentrav
690305	Dir Ben-DJJ-Health Serv	dbenhlths
690306	Dir Ben-DJJ-Psychological	dbenpsych
690307	Dir Ben-DJJ-Special Ed	dbensped
690308	Dir Ben-DJJ-Treatment Prog	dbentprog
690309	Dir Ben-DJJ-Other	dbenoth
690500	Direct Benefits - DHR - Food Stamps	dirbfs
690501	Direct Benefits - DHR - Brain and Spinal Trust Fund	dirbbstf
690510	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims	dirbenvr1
690511	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims	dirbenvr2
690512	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims	dirbenvr3
690513	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation	dirbenvr4
690514	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims	dirbenvr5
690515	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims	dirbenvr6
690516	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims	dirbenvr7
695000	PENSION BENEFITS	penben
695001	Pension Benefits - Regular Benefits	penben-reg
695002	Pension Benefits - Survivor Benefits	penben-svr
695003	Pension Benefits - Other Benefits	penben-oth
696000	REFUND OF CONTRIBUTIONS	ref-contr
696001	Refund of Contributions	ref-contr1
700000	CLAIMS & JUDGMENTS	cl&jud
700001	Claims & Judgments	cl&jud1
700050	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Doctor	cl&jwcd
700051	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Doctor - Refunds	cl&jwcdr
700052	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Hospital	cl&jwch
700053	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Hospital - Refunds	cl&jwchr
700054	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Medical Management	cl&jwcmm
700055	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Medical Management - Refunds	cl&jwcmmr
700056	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Death Claims	cl&jwcdc
700057	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Drugs, Lab etc.	cl&jwcdl
700058	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Drugs, Lab etc. - Refunds	cl&jwcdlr
700059	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Funeral Expense	cl&jwcf
700060	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Rehabilitation Expense	cl&jwcr
700061	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Rehabilitation Expense - Refunds	cl&jwcrr
700062	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Temp Total	cl&jwctt
700063	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Temp Partial	cl&jwctp
700064	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - STIPS	cl&jwcstip
700065	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Prem. Part.	cl&jwcpp
700066	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees	cl&jwcaf
700067	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees - Refunds	cl&jwcafr
700068	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Benefits Fatality	cl&jwcbf
700069	Claims & Judgments - DOAS - Risk Management - Indemnity Refunds	cl&j-ir
700070	Claims & Judgments - DOAS - Risk Management - Adjusting Expense Refunds	cl&j-aer
700071	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, Anesthesiologist	cl&jmco1
700072	Claims & Judgments - DOAS - Risk Management - MCO - Hospital	cl&jmco2
700073	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy, Drugs	cl&jmco3
700074	Claims & Judgments - DOAS - Risk Management - MCO - X-Rays, Lab, Ambulance, Other Med	cl&jmco4
700075	Claims & Judgments - DOAS - Risk Management - MCO - Medical Equipment	cl&jmco5
700076	Claims & Judgments - DOAS - Risk Management - MCO - Nurse Attendant Care	cl&jmco6

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
700077	Claims & Judgments - DOAS - Risk Management - MCO - Physical Therapy	cl&jmco7
700078	Claims & Judgments - DOAS - Risk Management - MCO - Chiropractors	cl&jmco8
700079	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Audit	cl&jmco9
700080	Claims & Judgments - DOAS - Risk Management - MCO - Early Nurse Intervention	cl&jmco10
700081	Claims & Judgments - DOAS - Risk Management - MCO - Attendant Care	cl&jmco11
700082	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Pre-Certification	cl&jmco12
700083	Claims & Judgments - DOAS - Risk Management - MCO - IME	cl&jmco13
700084	Claims & Judgments - DOAS - Risk Management - MCO - 20% Medical Penalty to Provider	cl&jmco14
700085	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense	cl&jmco15
700086	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy/Drugs Reimbursement to Employee	cl&jmco16
700087	Claims & Judgments - DOAS - Risk Management - MCO - Dental	cl&jmco17
700088	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Vendor	cl&jmco18
700089	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Claimant	cl&jmco19
700090	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Suppliers	cl&jmco20
700091	Claims & Judgments - DOAS - Risk Management - MCO - Hospital - Refund	cl&jmco21
700092	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense - Refund	cl&jmco22
700093	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, X-Ray - Refund	cl&jmco23
700094	Claims & Judgments - DOAS - Risk Management - MCO - Drug Bills - Refund	cl&jmco24
700100	Claims & Judgments - DOAS - Risk Management - Indemnification Benefits	cl&jib
700101	Claims & Judgments - DOAS - Risk Management - Indemnification Benefits - Refunds	cl&jibr
700102	Claims & Judgments - DOAS - Risk Management - Unemployment Benefits	cl&jub
700103	Claims & Judgments - DOAS - Risk Management - Bodily or Personal Injury	cl&jbpi
700104	Claims & Judgments - DOAS - Risk Management - Property Damage	cl&jpd
700105	Claims & Judgments - DOAS - Risk Management - Business Interruption Expense	cl&jbie
700106	Claims & Judgments - DOAS - Risk Management - Loss of Rental Income	cl&jlri
700107	Claims & Judgments - DOAS - Risk Management - Auto Collision Damage - Other	cl&jacd
700108	Claims & Judgments - DOAS - Risk Management - Auto Collision Damage - Other	cl&jacdo
700109	Claims & Judgments - DOAS - Risk Management - Bond Pay - Game and Fish	cl&jbpgf
700110	Claims & Judgments - DOAS - Risk Management - Bond Pay - Faithful Performance	cl&jbpfp
700111	Claims & Judgments - DOAS - Risk Management - Xrays, Lab, Anesthesia	cl&jxla
700112	Claims & Judgments - DOAS - Risk Management - Medical Equipment	cl&jme
700113	Claims & Judgments - DOAS - Risk Management - Travel	cl&jt
700114	Claims & Judgments - DOAS - Risk Management - Attendant Care - In House	cl&jacih
700115	Claims & Judgments - DOAS - Risk Management - Foster Parents Claims	cl&jfpc
700116	Claims & Judgments - DOAS - Risk Management - Auto Liability Premium - Tort	cl&jalpt
700117	Claims & Judgments - DOAS - Risk Management - Dental Bills	cl&jdb
700118	Claims & Judgments - DOAS - Risk Management - Miscellaneous Medical - In House	cl&jmmih
700119	Claims & Judgments - DOAS - Risk Management - Attendant Care	cl&jac
700120	Claims & Judgments - DOAS - Risk Management - Physical Therapy	cl&jpt
700121	Claims & Judgments - DOAS - Risk Management - Chiropractors	cl&jc
700122	Claims & Judgments - DOAS - Risk Management - Hospital Pre-Certification	cl&jhpc
700123	Claims & Judgments - DOAS - Risk Management - Nurse Consultant	cl&jnc
700124	Claims & Judgments - DOAS - Risk Management - IME's	cl&jime
700125	Claims & Judgments - DOAS - Risk Management - Settlement Evaluation	cl&jse
700126	Claims & Judgments - DOAS - Risk Management - Legal Administrative Expense	cl&jlae
700127	Claims & Judgments - DOAS - Risk Management - Refund of Legal Expense	cl&jlaer
700128	Claims & Judgments - DOAS - Risk Management - Reimbursement to Foster Parent Policy Payments	cl&jfpp
700129	Claims & Judgments - DOAS - Risk Management - Reimbursement to Subsequent Injury Trust Fund	cl&jfsi
700130	Claims & Judgments - DOAS - Risk Management - Reimbursement to Fund - General	cl&jgf
700131	Claims & Judgments - DOAS - Risk Management - Reimbursement - Administrative Expense	cl&jrae
700132	Claims & Judgments - DOAS - Risk Management - Reimbursement - Employee Drug Bills	cl&jred
700200	Claims & Judgments - DOAS - Risk Management - IBNR	cl&jibnr
703000	LOTTERY PRIZES	lottprz
703001	Lottery Prizes	lottprz1
705000	TUITION AND SCHOLARSHIPS	tuit/schl
705001	Tuition and Scholarships	tuit/schl1
707000	GRANTS	grt-lg
707001	Grants to Cities	grt-city
707002	Grants to Counties	grt-cnty
707003	Grants - Public Libraries - Salaries	grt-plsal
707004	Grants - Public Libraries - Travel	grt-pltrv
707005	Grants - Public Libraries - M & O	grt-plm&o
707006	Grants - Public Libraries - Materials	grt-plmat
707007	Grants - Disaster Assistance	grt-disas
707008	Grants - Local School Systems	grt-sch
707009	Grants - RESA	grt-resa
707010	Grants - Colleges and Universities	grt-coll
707011	Grants - Private Organizations	grt-po
707012	Grants - Nonprofit Organizations	grt-npo
707013	Grants - Other	grt-oth

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
707020	Grants - DOT - Airports	grt-air
707030	Grants - GDECL - GA Pre-K	grt-o-gpk
707031	Grants - GDECL - Federal CACFP	grt-o-fcac
707032	Grants - GDECL - Federal SFSP	grt-o-fsfs
707033	Grants - GDECL - Medicaid RC Admin	grt-o-mrca
707034	Grants - GDECL - Federal-CIL	grt-o-cil
707040	Grants - DTAE - Lottery Funds	grt-dt-lot
707041	Grants - DTAE - Talking Book Centers	grt-dt-tb
707042	Grants - DTAE - Other Technical Institutes	grt-dt-ti
707043	Grants - DTAE - HOPE Book Allotment	grt-dt-hpb
707044	Grants - DTAE - HOPE GED	grt-dt-hpg
707045	Grants - DTAE - Degree	grt-dt-dgr
707046	Grants - DTAE - Diploma/Certificate	grt-dt-dip
707047	Grants - DTAE - Fees	grt-dt-fee
707048	Grants - DTAE - Recovery	grt-dt-rcv
707049	Grants - DTAE - Tuition	grt-dt-tui
707060	Grants-GOV-Terrorism Assistance	grt-gov-ta
709000	SPECIAL ITEMS	specitme
709001	Special Items	specitme1
710000	EXTRAORDINARY EXPENDITURES	extr-exp
710001	Extraordinary Expenditures	extr-exp1
710002	Extraordinary Expenditures - Disaster Expense	extr-dis
712000	BOND PRINCIPAL	bnd-prin
712001	Bond Principal	bnd-prin1
712002	Bond Principal - DNR - Payment On-Behalf of NGMA - Revenue Bonds	bnd-prindn
713000	CAPITAL LEASE/INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS	cap-prin
713001	Capital Lease - Principal Payments	cap-prin1
713100	Installment Purchases - Principal Payments	capip-p
714000	OTHER DEBT PRINCIPAL	oth-prin
714001	Other Debt - Principal	oth-prin1
715000	INTEREST - BONDS	int-bnd
715001	Interest - Bonds	int-bnd1
715002	Interest Bond - DNR - Payment On-Behalf of NGMA - Revenue Bonds	int-bnd2
716000	CAPITAL LEASE/INSTALLMENT PURCHASE - INTEREST PAYMENTS	cap-int
716001	Capital Lease - Interest Payments	cap-int1
716100	Installment Purchase - Interest Payments	capip-i
717000	INTEREST - OTHER DEBT	oth-int
717001	Interest - Other Debt	oth-int1
718000	OTHER DEBT SERVICE CHARGES	oth-ds
718001	Other Debt Service Charges	oth-ds1
720000	EQUIPMENT	equip
720001	Equipment - Machinery & Equipment	equip-m&e
720002	Equipment - Machinery & Equipment - DOT - Road Building and Maintenance Equipment	equip-dot
720003	Equipment - GTA - Merchandise for Resale - EDP	equip-drs
720004	Equipment - GTA - Merchandise for Resale - Telephone	equip-tel
720030	Equipment - Machinery & Equipment - DOT - Equipment Distributed from Inentory	equip-dot2
721000	COMPUTER EQUIPMENT	com-eqp
721001	Computer Equipment	com-eqp1

SCHEDULE "2A"

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
722000	MOTOR VEHICLES	mtrveh
722001	Motor Vehicles	mtrveh1
722002	Motor Vehicles - DOAS - Merchandise for Resale	mtrvdoas
723000	LAND	land
723001	Land	land1
723004	Land - DOT - ROW	land-dot
723104	Land-DOT-ROW-Off System	land-r-off
724000	BUILDINGS	bldg
724001	Buildings	bldg1
725000	IMPROVEMENTS OTHER THAN BUILDING	impr-otb
725001	Improvements other than Bldg	impr-otb1
726000	WORKS OF ART AND HISTORICAL TREASURES	waht
726001	Works of Art and Historical Treasures - Non-Depreciable	waht-nd
726002	Works of Art and Historical Treasures - Depreciable	waht-d
727000	LIBRARY COLLECTIONS	libc
727001	Library Collections	libc1
733000	INFRASTRUCTURE	in
733001	Infrastructure	in1
733002	Infrastructure - DOT - Roads	indot/r
733003	Infrastructure - DOT - Bridges	indot/b
733004	Infrastructure - DOT - Right of Way	indot-row
733005	Infrastructure - DOT - Railroads and Utilities - Relocation or Improvement	indot-ruri
733006	Infrastructure - DOT - Railroads and Utilities - Consultants	indot-ruc
733007	Infrastructure - Other - Right of Way	inoth-row
733008	Infrastructure - County	inco
733009	Infrastructure - City	incity
733012	Infrastructure - DOT - Consultants - Roads	indot-c/r
733013	Infrastructure - DOT - Consultants - Bridges	indot-c/b
733102	Infrastructure - DOT Roads - Depreciable	indot/rd
733103	Infra-DOT Bridges-Off System	brdgs-off
733104	Infra-DOT-Bridges-Depreciable	brdgs-dep
733105	Infra-DOT-Bridges-Residual	brdgs-res
733202	Infrastructure - DOT Roads - Residual	indot/rr
733302	Infra-DOT-Roads-Off System	indot/ros
733305	Infra-DOT-RR and Util-Off Sys	inrail-off
733306	Infra-DOT-RR&Util Consult-Off	indot-coff
733307	Infra-DOT-RR&Util-RI/Imp Off	indot-ruof
733999	Infrastructure - DOT - Prior Years' Contract Cost Transfer	indotpy
740000	DEPRECIATION	depr
740001	Depreciation Expense	depr1
741000	EXPENSE REIMBURSEMENT ALLOWANCES - **(General Assembly Only)**	r-all
741001	Expense Reimbursement Allowances - Current Year Expenses - **(General Assembly Only)**	r-all-cy
741002	Expense Reimbursement Allowances - Prior Year Expenses - 1 - **(General Assembly Only)**	r-all-py1
741003	Expense Reimbursement Allowances - Prior Year Expenses - 2 - **(General Assembly Only)**	r-all-py2
742000	PER DIEM DIFFERENTIAL - **(General Assembly Only)**	pdd
742001	Per Diem Differential - Current Year Expenses - **(General Assembly Only)**	pdd-cy
742002	Per Diem Differential - Prior Year Expenses - 1 - **(General Assembly Only)**	pdd-py-1
743000	NON-OPERATING EXPENSES - INTEREST EXPENSE	noe-int
743001	Non-Operating Expenses - Interest Expense	noe-int1
743002	NonOpExp-Int Exp-Misc Rev/Exp	noe-oth2

SCHEDULE "2A"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
744000	NON-OPERATING EXPENSES - BOND RELATED EXPENSES	noe-bnd
744001	Non-Operating Expenses - Bond Related Expenses	noe-bnd1
745000	NON-OPERATING EXPENSES - OTHER	noe-oth
745001	Non-Operating Expenses - Other	noe-oth1
747000	GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS	gl-ca
747001	Gain/Loss on Disposal of Capital Assets	gl-ca1
750000	TRANSFERS OUT	ot-out
750001	Transfers Out	ot-out1
750100	Transfer Out-Sales Taxes	ot-tostax
750400	Transfers Out - Workers' Compensation - Assessments	ot-topgwa
750401	Transfers Out - Workers' Compensation - Penalty Fines	ot-topgwp
750402	Transfers Out - Workers' Compensation - No Dependent Death Cases	ot-topgwd
750403	Transfers Out - Workers' Compensation - Miscellaneous	ot-topgwm
750500	Transfers Out - DOT - State Road and Tollway Authority Payments	ot-srtap
753000	OTHER FINANCING USES - OTHER	ofu
753001	Other Financing Uses - Other Financing Uses - Other	ofu1
761000	INDIRECT COST	ic
761001	Indirect Cost	ic1
761050	Indirect Cost - DHR - Holding Pools	icdhrhp
761100	Indirect Cost - DOT -Prior Years' Engineering Cost Transfer	icteng
761102	Indirect Cost - DOT - Accrued Leave (Based on Approved Rate)	ictal
761103	Indirect Cost - DOT - Laboratory Costs	ictlab
761104	Indirect Cost - DOT - Fleet Costs	ictflt
761105	Indirect Cost - DOT - Depreciation	ictdep
761106	Indirect Cost - DOT - Shop Costs	ictsc
761107	Indirect Cost - DOT - RM Costs	ictrm
761150	Indirect Cost - DOAS - Local Support Costs	icdlsc
761151	Indirect Cost - DOAS - Support Cost Allocated	icdsca
761152	Indirect Cost - DOT - Shop Cost - Non Vehicle	icdscnv
761153	Indirect Cost - DOT - Shop Costs Manufactured Items	icdscmi
762000	INDIRECT COST - CONTRA ACCOUNT	ic-cntr
762001	Indirect Cost - Contra Account	ic-cntr1
900000	AUSTERITY ADJUSTMENTS	aus
900001	Austerity Adjustments	aus1

SCHEDULE "2A"

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
	SYSTEM DEFAULT ACCOUNTS (No Balance at Fiscal Year End)	
901000	Discount Earned	disc-ernd
901020	Realized Gain	realgn
901025	Realized Loss	realls
901030	Sales Tax Expense	stxexp
901035	Use Tax Expense	utxexp
901040	Unrealized Gain	unrealgn
901045	Unrealized Loss	unrealls
901050	Voucher Registration	vchreg
901055	Inter Unit Distributions	iudistr
901060	Inter Unit Payments	iupymt
901065	Org Budget Offset	obo
901070	Proj/Grant Offset	pgo
901075	Revenue Estimate Offset	reo
901080	Appropriation Offset	ao
901085	Allotment Offset	aof
997001	Position Count	pcnt
997002	Vehicle Count	vcnt
997003	Client Count	ccnt

LISTING OF STATE ORGANIZATIONS AND EXPENDITURE FUNCTIONS

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SCHEDULE "2B"

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: LISTING OF STATE ORGANIZATIONS AND EXPENDITURE FUNCTIONS

	EXPENDITURE FUNCTIONS									
STATE REPORTING ENTITY ORGANIZATIONS	GENERAL GOVERNMENT	EDUCATION	HEALTH AND WELFARE	TRANSPORTATION	PUBLIC SAFETY	ECONOMIC DEVELOPMENT AND ASSISTANCE	CULTURE AND RECREATION	CONSERVATION	CAPITAL OUTLAY	DEBT SERVICE
Administrative Services, Department of	X									
Agriculture, Department of	X									
Audits and Accounts, Department of	X									
Aviation Hall of Fame, Georgia	X									
Banking and Finance, Department of	X									
Building Authority, Georgia										
Regular	X								X	
Hospital	X								X	
Markets	X								X	
Penal	X								X	
Community Affairs, Department of						X				
Community Health, Department of			X							
Corrections, Department of					X					
Defense, Department of					X					
Economic Development, Department of						X				
Education Authority, Georgia										
University	X								X	X
Education, Department of		X								
Financing and Investment Commission, Georgia State									X	
Forestry Commission,Georgia								X		
Games Commission, Georgia State							X			
General Assembly, Georgia	X									
Golf Hall of Fame Board, Georgia							X			
Governor, Office of the	X									
Human Resources, Department of			X							
Insurance, Department of	X									
Investigation, Georgia Bureau of					X					
Judicial Branch	X									
Juvenile Justice, Department of					X					
Labor, Department of						X				

ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: LISTING OF STATE ORGANIZATIONS AND EXPENDITURE FUNCTIONS

	EXPENDITURE FUNCTIONS									
STATE REPORTING ENTITY ORGANIZATIONS	GENERAL GOVERNMENT	EDUCATION	HEALTH AND WELFARE	TRANSPORTATION	PUBLIC SAFETY	ECONOMIC DEVELOPMENT AND ASSISTANCE	CULTURE AND RECREATION	CONSERVATION	CAPITAL OUTLAY	DEBT SERVICE
Law, Department of	X									
Motor Vehicle Safety, Department of					X					
Natural Resources, Department of							X			
Pardons and Paroles, State Board of					X					
Public Safety, Department of					X					
Public Service Commission					X					
Revenue, Department of	X									
Secretary of State	X				X					
Soil and Water Conservation Commission, State								X		
Student Finance Commission, Georgia		X								
Tobacco Community Development Board, Georgia						X				
Transportation, Department of				X						
Treasury and Fiscal Services, Office of										X
Veterans Service, State Department of			X							
Workers' Compensation, State Board of						X				

SECTION THREE
ACCOUNTING PROCEDURES

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ASSETS

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CASH, CASH EQUIVALENTS AND INVESTMENTS

ACCOUNT RANGE: 100000 - 119999

GEORGIA LAWS

50-17-50. Creation of State Depository Board; membership; quorum; board to name state depositories; assignment for administrative purposes.

The State Depository Board, referred to in this article as the "board," is created, consisting of the Governor, the Commissioner of Insurance, the state auditor, the commissioner of banking and finance, the state revenue commissioner, the commissioner of transportation, and the director of the Office of Treasury and Fiscal Services, referred to in this article as the "director," who shall act as administrative officer of the board. A majority of the board shall constitute a quorum, and the acts of the majority shall be the acts of the board. The board, in its discretion, may name and appoint, from time to time, as state depositories of state funds any bank or trust company which has its deposits insured by the Federal Deposit Insurance Corporation. The board may also name and appoint as state depositories of state funds any building and loan association or federal savings and loan association which has its deposits insured by the Savings Association Insurance Fund of the Federal Deposit Insurance Corporation or the Georgia Credit Union Deposit Corporation. The board may also authorize any department, board, bureau, or other agency of the state which has a foreign office to deposit state funds for current operating expenses in certain foreign banks, the deposits of which are not insured by the Federal Deposit Insurance Corporation, provided the balance of such deposits in any one foreign bank does not exceed limits prescribed by the State Depository Board. For the purposes of this article, "foreign bank" shall mean a bank organized under the laws of a foreign country. The board is assigned to the Department of Administrative Services for administrative purposes only as prescribed in Code Section 50-4-3.

OCGA 50-17-51. .....State Depository Board; records; list of deposits; interest policy; cash management policies and procedures.

(b) Compatible with the desirability of placing all state funds on deposit among state depositories and the necessity to maximize the protection of state funds on deposit, the policy to be followed by the board shall be that there will accrue to the state an advantageous yield of interest on its funds in excess of those required for current operating expenses, in accordance with sound business management practices.

(c) The board shall prescribe cash management policies and procedures and state agencies shall employ the cash management policies and procedures prescribed by the board. Cash management policies and procedures prescribed by the board shall be designed to maximize the efficient and effective utilization of the state's cash resources for the state as a whole. The board may require state agencies to submit reports and plans on such forms and at

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such times as the board may prescribe to determine whether an agency is in compliance with the cash management policies and procedures prescribed by the board. The director shall serve as cash management officer for the state on behalf of the board.

50-17-52. Contracts for interest on deposits; authority to remove deposits.

The board shall make with depositories the most advantageous contracts for interest to be paid by them to the state for the use of the state's money which may be deposited therein, as provided by this article. In so doing, the board may authorize the director to negotiate with depositories explicit fees in payment for the state's banking services. Such fees shall be paid by the director from interest earned and shall be subject to the board's approval. In the event any depository so named shall refuse to make a satisfactory contract with the board as to interest to be paid and fees to be charged, it shall have authority to remove state funds from such depository.

50-17-53. Authority to determine amount to be deposited; deposit security required.

To enable the board to fulfill its responsibilities of ensuring safe and effective cash management, the board shall be authorized to determine, from time to time, in respect to all state funds, whether deposited by the director or any other department or agency of the state government, any and all of the following:

(1) The maximum amount of state money which may be deposited in a particular depository;

(2) The maximum and minimum proportion of state funds which may be maintained in a particular depository;

(3) The amount of state funds to be deposited in particular state depositories as time deposits, and the periods of such deposits, provided that all state depositories shall give security for state deposits as required by law, but the board, in its discretion, may choose not to require that security be given in the case of special deposits and operating funds; and

(4) The policies and procedures governing the collection, processing, deposit, and withdrawal of state funds.

OCGA 50-17-63 Deposit of demand funds; investment of funds; reports; remittance of interest earned; .....

(a) All demand funds held by any department, board, bureau, or other agency of the state shall be deposited in state depositories; and such funds that are in excess of requirements for current operating expenses shall be placed under time deposit agreements by the director conforming to interest contracts then having approval of the board made pursuant to Code Section 50-17-52; and any funds not deposited or placed under time deposit agreements shall be subject to immediate withdrawal on order of the director when directed by the board. The board may permit any department, board, bureau, or other agency to invest funds collected directly by

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that department, board, bureau, or agency in short-term time deposit agreements, provided the interest income of those funds is remitted to the director as revenues of the state.

(b) All departments, boards, bureaus, and other agencies of the state shall report to the board, on such forms and at such times as the board may prescribe, such information as the board may reasonably require concerning deposits and withdrawals pursuant to this Code section and shall enable the board to determine compliance with this Code section. Interest earned on state funds withdrawn from the state treasury on approved budgets shall be remitted to the Office of Treasury and Fiscal Services by each department, board, bureau, or agency and placed in the general fund.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Cash must be accounted for in accordance with generally accepted accounting principles (GAAP).

State organizations included in the Appropriations Act must account for cash equivalents and investments in conformity with both the State's budgetary basis of accounting and GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

ACCOUNT RESTRICTIONS

Cash on Hand and Petty Cash Sites

Accounts will not be assigned by the Department of Audits for each individual cash on hand site or petty cash fund administered by a State organization. If possible, identity of individual accounts should be determined by fund source (program), otherwise, subsidiary accounting records should be maintained for the individual petty cash and cash on hand sites.

Cash in Banks

Specific accounts have been established for many of the State's banking institutions since a specific account is required for each bank reconciled on the Phoenix System. All State organizations should not only insure that cash in bank account titles are correct by type of account (e.g., payroll, operating, etc.) but also that the account title includes the correct bank name. If necessary, additional accounts will be added upon request as described in Section Six of this manual under the topic: Procedures for Requesting Manual Updates.

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TOPIC: CASH, CASH EQUIVALENTS AND INVESTMENTS

INVESTMENTS

Current and Noncurrent Investments

Upon purchase of an investment, if it is management's intent that the investment will be held for three months or less then the investment should be recorded as a cash equivalent. Purchases where the intent is to retain the investment for longer than three months but no longer than 12 months should be recorded as current investments. Investments which are intended to be held in excess of 12 months should be recorded as noncurrent investments.

Valuation of Investments

GASB Codification section I50 requires investments to be reported on the balance sheet or other statement of financial position at fair value. Fair value is defined as the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale. Current market price when available can be utilized for fair value. GASB Codification section I50 applies to all interest-earning investment contracts, external investment pools, open-end mutual funds, debt securities, equities, option contracts, stock warrants and stock rights.

GAAP requires changes in the fair value of investments to be recognized as revenue. Accounts 463000 should be utilized for recording unrealized gains and losses on investments. It should be noted that unrealized gains and losses and the fair value of investments are required only to be reported on publicly issued financial statements.

The State's budget basis of accounting requires investments to be reported at cost. In addition, only realized gains and losses should be recorded as revenue. Organizations included in the Appropriations Act and any other State organization desiring to do so can maintain their investment records on a cost basis and convert to GAAP at fiscal year end as illustrated in GASB Codification section I150.903.

Securities Purchased Between Interest Dates

Bonds and other interest earning securities are often purchased between interest dates. Accrued interest for such transactions should not be entered to the accounting records as part of the cost of the investment but should be charged (debited) to the revenue account "Interest Earned" (461000).

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TOPIC: CASH, CASH EQUIVALENTS AND INVESTMENTS

SYNOPSIS OF SIGNIFICANT GAAP VARIANCES FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

1. Investments are reported at fair value instead of cost (provide fair value of investments at fiscal year end.

2. Unrealized gains and losses on investments are recorded as revenue (provide change in fair value of investments from prior fiscal year-end).

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SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **RECEIVABLES, DUE FROMS AND ADVANCES TO OTHER FUNDS**

ACCOUNT RANGE: **121000-140999 and 160000-160999**

GEORGIA LAWS

Ga. Const., Art. III, Sec., VI, Para. VI Gratuities

(a) Except as otherwise provided in the Constitution, (1) the General Assembly shall not have the power to grant any donation or gratuity or to forgive any debt or obligation owing to the public.....

50-16-18. Writing off small amounts due to state.

(a) It is the intent of this Code section to implement the provisions of Article III, Section VI, Paragraph VI of the Constitution of the State of Georgia which generally prohibit gratuities by devising an administrative mechanism which will ensure that any obligation due the state is not pursued when it is manifest that the account is uncollectable or when the costs of pursuing a moderate indebtedness would create a greater obligation on the treasury than the amount claimed and that there will be an established procedure to scrutinize modest debts individually and, when collection appears to be unlikely, to make a formal administrative determination to conserve public moneys which would otherwise be expended for unfruitful collection efforts.

(b) All state agencies and departments, in order to preserve public funds, are authorized to develop appropriate standards, in conjunction with the Department of Audits and Accounts, which will provide a mechanism to consider administratively discharging any obligation or charge in favor of such agency or department when such obligation or charge is $100.00 or any lesser amount. This procedure shall not be available to such agency or department in those instances where the obligor has more than one such debt or obligation in any given fiscal year, and this provision shall be construed in favor of the state agency or department so as not to alter the unquestioned ability of such state agency or department to pursue any debt, obligation, or claim in any amount whatsoever. In those instances where a debt or obligation of $100.00 or less has been deemed to be uncollectable, the proper individual making such determination shall transmit a recapitulation of the efforts made to collect the debt together with all other appropriate information, which shall include a reasonable estimate of the cost to pursue administratively or judicially the account together with a recommendation to the commissioner of such state agency or department. In those instances where the commissioner makes a determination that further collection efforts would be detrimental to the public's financial interest, a certificate reflecting this determination shall be executed, and this certificate shall serve as the authority to remove such uncollectable accounts from the financial records of such state agency or department. Such certificates shall be forwarded to the state auditor in a manner and at such times as are reflected in the standards developed by the state auditor and the state agency or department.

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TOPIC: **RECEIVABLES, DUE FROMS AND ADVANCES TO OTHER FUNDS**

50-27-53. Debts owed to state agencies lien against lottery winnings; prizes paid out by retailers or noncorporate entities; time period involved; rules and regulations; immunity; costs.

(a) Any claimant agency may submit to the corporation a list of the names of all persons owing debts in excess of $100.00 to such claimant agency or to persons on whose behalf the claimant agency is acting. The full amount of the debt shall be collectable from any lottery winnings without regard to limitations on the amounts that may be collectable in increments through garnishment or other proceedings. Such list shall constitute a valid lien upon and claim of lien against the lottery winnings of any debtor named in such list. The list shall contain the names of the debtors, their social security numbers if available, and any other information which would assist the corporation in identifying the debtors named in the list.

(b) The corporation is authorized and directed to withhold any winnings subject to the lien created by this Code section and send notice to the winner by certified mail, return receipt requested, of such action and the reason the winnings were withheld. However, if the winner appears and claims winnings in person, the corporation shall notify the winner at that time by hand delivery of such action. If the debtor does not protest the withholding of such funds in writing within 30 days of such notice, the corporation shall pay the funds over to the claimant agency. If the debtor protests the withholding of such funds within 30 days of such notice, the corporation shall file an action in interpleader in the superior court of the county in which the debtor resides, pay the disputed sum into the registry of the court, and give notice to the claimant agency and debtor of the initiation of such action.

(c) The liens created by this Code section shall rank among themselves as follows:

(1) Taxes due the state;
(2) Delinquent child support; and
(3) All other judgments and liens in order of the date entered or perfected.

(d) The corporation shall not be required to deduct claimed debts from prizes paid out by retailers or entities other than the corporation.

(e) Any list of debt provided pursuant to this article shall be provided periodically as the corporation shall provide by rules and regulations and the corporation shall not be obligated to retain such lists or deduct debts appearing on such lists beyond the period determined by such rules and regulations.

(f) The corporation is authorized to prescribe forms and promulgate rules and regulations which it deems necessary to carry out the provisions of this article.

(g) The corporation and any claimant agency shall incur no civil or criminal liability for good faith adherence to the provisions of this Code section.

(h) The claimant agency shall pay the corporation for all costs incurred by the corporation in setting off debts in the manner provided in this article.

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SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RECEIVABLES, DUE FROMS AND ADVANCES TO OTHER FUNDS

48-2-35. Refunds.

(c) In the event any taxpayer's claim for refund is approved by the commissioner or his delegate and the taxpayer has not paid other state taxes which have become due, the commissioner or department may set off the unpaid taxes against the refund. When the setoff authorized by this subsection is exercised, the refund shall be deemed granted and the amount of the setoff shall be considered for all purposes as a payment toward the particular tax debt which is being set off. Any excess refund remaining after the setoff has been applied shall be refunded to the taxpayer.

48-7-16X - (This section provides for collection of debt for certain State organizations through setoff of income tax refunds.)

50-1-6. Credit card payments on amounts due state and local governments.

(a) Notwithstanding any other provision of general or local law to the contrary, any officer or unit of state or local government who or which is required or authorized to receive or collect any payments to state or local government is authorized but not required to accept credit card payment of such amounts.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for receivables/revenues and accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Governmental Funds

GAAP requires revenues and receivables for these modified accrual basis funds to be recognized and recorded in the accounting period in which the revenue becomes measurable and available. Available is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Proprietary Funds, Fiduciary Funds and Component Units

For the accrual basis funds, GAAP requires revenues and receivables to be recognized and recorded when the revenue is earned. Accrual basis revenues should be recorded basically in the same manner as that required by commercial accounting.

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TOPIC: RECEIVABLES, DUE FROMS AND ADVANCES TO OTHER FUNDS

Budget Fund
Under the State's budgetary basis accounting, certain revenues are recorded in the same manner as that described for GAAP governmental funds, however, for expenditure based programs revenue is often recorded based on the unexecuted portion of contracts for goods and services (encumbrances). In addition, appropriations which are defined by GAAP as operating transfers are recorded as earned revenues and no provisions are made for allowances for uncollectible accounts.

State Revenue Collection Fund
The State Revenue Collection Fund is maintained on the cash basis. Under this basis of accounting revenues are recorded only when cash is received.

ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS
(Accounts 126000, 128000, 128500, 130000, 132000, & 134000)
GAAP requires an estimate to be made of uncollectible accounts receivable. Simply writing off receivables when it becomes known that a receivable is not collectible is normally not in compliance with GAAP. Within the State Chart of Accounts certain accounts have been established for recording such allowances. Usage of these accounts will be a matter of judgment and should be based on the significance of the receivable balance and analysis of historical data to determine if a portion of the balance recorded is in all probability uncollectible. Examples of entries to record allowances for uncollectible accounts and to subsequently write-off receivables are listed below:

		Debit	Credit
125001	Accounts Receivable	$ XXX	
4xxxxx	Revenue		$ XXX
126000	Allowance For Uncollectible Accounts Receivable		XXX
(To record estimated doubtful accounts.)			
126000	Allowance For Uncollectible Accounts Receivable	$ XXX	
125001	Accounts Receivable		$ XXX
[To write-off uncollectible receivables (when a specific receivable is determined to be uncollectible).]			

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SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RECEIVABLES, DUE FROMS AND ADVANCES TO OTHER FUNDS

DUE FROM OTHER FUNDS (140000 Account Series)
Account 140000 is titled "Due From Other Funds." This account should be utilized to record amounts owed for goods and services and interfund loans (due within 12 months) between GAAP funds.

ADVANCES TO OTHER FUNDS (Account 160001)
The advances to other funds account should be used to record long-term amounts (longer than twelve months) that are due, for other than for goods and services, from state organizations that are included in another GAAP fund.

Example: The Department of Economic Development (General Fund) advances funds to the World Congress Center (Component Unit). These funds will be repaid over a three year period starting one year from the date of the advance. The Department of Economic Development would record the advance in account 160001 (Advances to Other Funds) and the World Congress Center would record an advance from other funds in account 271001.

Advances to other funds should be offset by reserved fund balance (account 336001 "Reserve for Advances to Other Funds") in governmental funds only. Reserving fund balance for advances indicates that the advances do not represent expendable available financial resources.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

1. Revenues are not recorded based on encumbrances for expenditure driven programs (identify any such receivable/revenue amounts/accounts).

2. When applicable allowances for uncollectible accounts are recorded (provide a listing of uncollectible accounts receivable, or estimate).

3. Advances to other funds are recorded for long-term amounts due from other funds (identify amounts due from other funds that are not due within 12 months).

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: INVENTORIES

ACCOUNT RANGE: 150000-153999

GEORGIA LAWS

50-5-51. Power, authority, and duty of department.

(4) To have general supervision of all storerooms and stores operated by the state government or any of its departments, institutions, or agencies; to provide for transfer or exchange to or between all state departments, institutions, and agencies or to sell all supplies, materials, and equipment which are surplus, obsolete, or unused; and to maintain inventories of all fixed property and of all movable equipment, supplies, and materials belonging to the state government or any of its departments, institutions, or agencies;

50-5-59. State agencies to furnish department estimates and inventories.

It shall be the duty of all departments, institutions, or agencies of the state government to furnish to the Department of Administrative Services when requested and on blanks to be approved by it tabulated estimates of all supplies, materials, and equipment needed and required by the department, institution, or agency for such periods in advance as may be directed by the Department of Administrative Services; and it shall further be the duty of all departments, institutions, or agencies to furnish the Department of Administrative Services inventories from time to time of supplies, materials, or equipment on hand when requested by the Department of Administrative Services.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Inventories must be accounted for in accordance with generally accepted accounting principles (GAAP). Significant supply inventories must be maintained on the consumption method.

METHOD USED FOR RECOGNIZING EXPENDITURES

Materials and supplies inventories are defined as financial resources. The acquisition of inventory is considered to be a change in type of financial resources, from cash to inventory, and not a use of financial resources. Inventories should be charged to operations when consumed. Unless the amount of supplies purchased is insignificant, the purchase method (charged to expenditures when purchased) should *not* be utilized. The following journal entries will illustrate how supply inventories should be accounted for under the consumption method.

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TOPIC: INVENTORIES

		Debit	Credit
150001	Inventories - Supplies and Materials	$ XXX	
200001	Accounts Payable		$ XXX
(This entry should be used when supplies are purchased and received.)			
614xxx	Supplies and Materials (Expenditure/Expense)	$ XXX	
150001	Inventories - Supplies and Materials		$ XXX
(This entry should be used when supply inventory is consumed.)			

COSTING METHODS

The primary basis of evaluating inventory is cost. However, there are several acceptable methods for determining cost which are referred to as costing methods. The four most common costing methods to determine valuation are: (1) specific identification, (2) first-in, first-out (FIFO), (3) last-in, first-out (LIFO), and (4) average (weighted and moving).

(1) Specific Identification - This method requires the tracking of the purchase price of each individual inventory item and recording the expenditure at cost when the inventory is consumed. (inventory refers to each "different" item in inventory).

(2) First-In, First-Out (FIFO) - This method requires that the cost of the first inventory acquired be expended first and that the last inventory acquired becomes ending inventory (if any). Of all the methods, FIFO comes closest to approximating the results that would be obtained under specific identification.

(3) Last-In, First-Out (LIFO) - This method requires that the cost of the last inventory acquired be expended first and leaves the cost of the first inventory acquired to be included in ending inventory.

(4) Average

Weighted-Average - Using this method, the expenditures are recorded at the average cost of the inventory available to date. The weighted-average method uses the total units in inventory (beginning inventory plus purchases) divided into total cost for determining average cost.

Moving Weighted-Average - This method can be utilized only with a perpetual inventory system. It involves a recalculation of the average cost per unit after each purchase adjusted for each withdrawal from inventory (total units in inventory available less withdrawals divided into total cost of the inventory less withdrawals). Expenditures are recorded at this "moving" average when consumed.

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TOPIC: INVENTORIES

BASIS OF MAINTAINING INVENTORY

Perpetual Inventory System

Inventory records are maintained in detail and updated on a regular basis with this system. Maintenance of the system requires a full set of inventory records with posting of each individual transaction. In addition, a physical check of perpetual records should be made periodically.

Periodic Physical Counts

Under this system, inventory is determined by a physical count as of a specific date. The extent of records maintained depends upon the frequency of the counts. The inventory at year-end is determined by the physical count and is valued in accordance with the inventory (costing) used.

The periodic inventory system is aligned with the purchases method for recording accounting activity since detailed inventory records are not needed until recording ending inventory. The periodic system is generally not compatible with the consumption method.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: PREPAID ITEMS AND DEFERRED CHARGES

ACCOUNT RANGE: 155000-157999 and 164000-164999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Generally, for budget basis accounting purposes, prepaid items should not be recorded since expenditures such as rent and insurance are usually budgeted in the year that the payment is made regardless of the year to which the transaction applies. If such transactions are *not* budgeted and prepaid items are recorded offsetting reserves should *not* be disclosed for budgetary accounting purposes.

Deferred charges normally pertain to bond issuance costs. Deferred charges should not be recorded on the budget basis.

RECOGNITION OF EXPENDITURES

Prepaid items include transactions for prepaid expenses such as rents and insurance. In the governmental funds and governmental component units only significant prepayments should be recorded as assets. Other prepayments should be charged directly to expenditures. Determining the significance of prepaid items is a matter of professional judgment and should be determined on a per fund basis taking into effect the cumulative amount of all fund prepayments.

Prepayments and deferred charges are established as an asset at the date of payment and are subsequently amortized over the accounting periods that are expected to benefit from the initial payment. For example, the purchase of a three-year property insurance policy for $45,000, would be recorded as follows:

		Debit	Credit
156001	Prepaid Items – Insurance	$ 45,000	
200001	Accounts Payable		$ 45,000
(To record the purchase of a three-year $45,000 property insurance policy.)			

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: PREPAID ITEMS AND DEFERRED CHARGES

At the end of each year, the partial expiration of the insurance coverage would be recorded as follows:

		Debit	Credit
620002	Insurance and Bonding - Property	$ 15,000	
156001	Prepaid Items - Insurance		$ 15,000
(To record a year's expense on a three-year $45,000 property insurance policy.)			

Prepayments are reported as assets of the specific fund that will derive future benefits from the expenditure. In the above example, the agency would report prepaid insurance as a $30,000 asset at the end of the first year of the insurance coverage within the fund for which the insurance was purchased.

Deferred charges for bond issuance costs are normally amortized over the life of the bond issue.

RESERVATION OF FUND BALANCE

Governmental Funds

Because prepayments are not current financial resources, fund balance should be reserved in the amount presented on the balance sheet as an asset. Thus, at the end of the first year in the above example, the following entry would be made:

		Debit	Credit
390001	Unreserved Undesignated Fund Balance (Surplus)	$ 30,000	
333001	Fund Balance - Reserved for Prepaid Insurance		$ 30,000
(To reserve fund balance at the end of year one on a three-year $45,000 property insurance policy.)			

The reserved fund balance would fluctuate each year as a result of changes in the carrying value of the prepayment.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: PREPAID ITEMS AND DEFERRED CHARGES

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

1. GAAP requires prepayments to be recorded as assets (and reserved from fund balance in governmental funds) regardless of the year in which the payment is budgeted (provide amounts/accounts relating to material prepayments which were recorded as expenditures).

2. Bond issuance costs are recorded as deferred charges on proprietary fund and government-wide statements (provide amount/accounts relating to costs associated with debt issuance/premiums/discounts on debt).

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SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RESTRICTED ASSETS

ACCOUNT RANGE: SEE LISTING BELOW

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

Restricted assets apply to proprietary funds. Bond covenants and other legal requirements may mandate that governments establish separate accounts within an enterprise fund to report assets that are restricted to specific uses. The accounts listed below have been provided to record such restricted assets.

103900	Cash in Banks - Proprietary Funds-Restricted Assets
105900	Cash With Fiscal Agents - Proprietary Funds-Restricted Assets
106400	Cash Equivalents - Pooled - Proprietary Funds-Restricted Assets
107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds-Restricted Assets
108400	Cash Equivalents - U.S. Govt. Securities - Proprietary Funds-Restricted Assets
108900	Investments - Current - U.S. Govt. Securities - Proprietary Funds-Restricted Assets
109400	Cash Equivalents - Corporate Bonds - Proprietary Funds-Restricted Assets
109900	Investments - Current - Corporate Bonds - Proprietary Funds-Restricted Assets
110400	Cash Equivalents - Municipal Bonds - Proprietary Funds-Restricted Assets
110900	Investments - Current - Municipal Bonds - Proprietary Funds-Restricted Assets
111400	Cash Equivalents - Stock - Proprietary Funds-Restricted Assets
111900	Investments - Current - Stock - Proprietary Funds-Restricted Assets
112400	Cash Equivalents - Other - Proprietary Funds-Restricted Assets
113400	Investments-Noncurrent-Certificates of Deposit- Proprietary Funds-Restricted Assets
114400	Investments-Noncurrent - U.S. Government Securities - Proprietary Funds - Restricted Assets
115400	Investments-Noncurrent - Corporate Bonds - Proprietary Funds-Restricted Assets
116400	Investments-Noncurrent - Municipal Bonds - Proprietary Funds-Restricted Assets
117400	Investments-Noncurrent - Proprietary Funds-Restricted Assets
118400	Investments-Noncurrent - Other - Proprietary Funds-Restricted Assets
119400	Investments-Noncurrent - Pooled - Proprietary Funds-Restricted Assets
124900	Interest Receivable - Earned - Proprietary Funds - Restricted Assets
124901	Interest Receivable - Accrued - Proprietary Funds-Restricted Assets
133900	Other Receivables - Dividends Earned - Proprietary Funds-Restricted Assets

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TOPIC: RESTRICTED ASSETS

If necessary, additional accounts will be added upon request as described in Section Six of this manual under the topic: Procedures for Requesting Manual Updates.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CAPITAL ASSETS

ACCOUNT RANGE: 170000-176999, 180000 and 183000

GEORGIA LAWS

50-16-121. Real Property Inventory;….

(a) All departments and public corporations are directed to maintain at all times a complete current inventory of real property under their jurisdiction.

50-16-160. Department of Administrative Services to establish and maintain inventory; state employees to furnish information; inspection and copies of records.

(a) It shall be the duty of the Department of Administrative Services to establish and maintain an accurate central inventory of movable personal property owned by the state and any office, department, board, bureau, commission, institution, or other agency of the state; and it shall be the duty of each officer and employee thereof to furnish the Department of Administrative Services full information for such inventory and otherwise assist it in establishing and maintaining the inventory.

(b) The inventory shall be maintained on a current basis; and state officers and employees shall furnish the Department of Administrative Services such information as may be required by it to keep the inventory current.

50-16-161. Part applicable to movable personal property; determination to include or exclude items from inventory binding.

(a) This part shall apply to movable personal property, which shall be defined as any item which meets the following criteria:

(1) Any item which is basically nonconsumable and nonexpendable in nature, such as motor vehicles, mechanized and nonmechanized equipment, office equipment, appliances, etc.;

(2) Any item with an estimated usable life expectancy of three or more years and an item acquisition cost of $1,000.00 or more; or

(3) Any item or items which an agency feels should be included in its personal property inventory even though it fails to meet the criteria outlined above.

(b) The Department of Administrative Services shall be authorized to include or exclude items from the inventory as it deems necessary; and the determination shall be binding upon the various departments, boards, bureaus, commissions, institutions, and other agencies of the state government.

50-5-141. Transfer, sale, trade, or destruction authorized.

The Department of Administrative Services is authorized and it shall be its duty to dispose of surplus property by transfer to other state agencies, or to sell to the highest responsible bidder for

cash, or trade in such surplus property on the purchase of new equipment if the Department of Administrative Services shall determine that such action is for the best interest of the state, or, where the Department of Administrative Services shall determine that the surplus property has no value, shall order its destruction and disposal and order its removal from the inventory of the department, institution, or agency with such action noted thereon.

50-9-111. Compile information on all state buildings.

(a) Beginning July 1, 1999, each state entity shall compile information on all state buildings under the custody or control of such state entity necessary for the compilation of an inventory of all state-owned or leased buildings; provided, however, that all improvements acquired for public works that will ultimately be disposed of are excluded from the requirements of this article. On or before October 1, 1999, and as changes occur, but by no later than such date annually, each state entity shall send such information to the authority. The authority (Georgia Building Authority) shall compile the information in an electronic format and produce a report to the chairperson of the State Institutions and Property Committee of the Georgia House of Representatives and to the chairperson of the Finance and Public Utilities Committee of the Georgia Senate.

(b) The inventory shall be accomplished by the completion of a form for each state building under the custody or control of such state entity. The form shall be designed and promulgated by the authority.

(c) The inventory required by subsection (a) of this Code section shall include, as a minimum, the following:

(1) The name of the building or another description identifying the building;

(2) The location of the building;

(3) The name of the building manager or, or in the case of a state building which is leased to a tenant who is responsible for the operation of the building, the tenant or the tenant's building manager;

(4) The square footage of the building;

(5) Information as to whether such building is currently in use by the state entity or is being leased to a private tenant by such state entity;

(6) The nature of the use of the building at the time inventory is made;

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TOPIC: CAPITAL ASSETS

(7) Estimation of the building's fair market value or replacement value at the time inventory is made, and if the building is leased to a private tenant who is responsible for the operation of the building, an estimation of the fair value of the building at the time the lease agreement was executed;

(8) Information on major building components, such as electrical, mechanical, structural, roof, elevators, escalators, underground storage tanks, emergency generators, boilers, and life safety systems, and their estimated expected life;

(9) Information on the age of the building and its historical significance, if any;

(10) Information on the accessibility of the building and grounds;

(11) Information on energy consumption and utility connections and usage; and

(12) Other information required by the authority, the chairperson of the State Institutions and Property Committee of the Georgia House of Representatives, or the chairperson of the Finance and Public committee of the Georgia Senate.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Capital assets, in general, should be accounted for in accordance with generally accepted accounting principles (GAAP). The *State of Georgia Capital Asset Guide* in Section Four of this manual provides additional guidance: including asset category definitions, capitalization thresholds, depreciation methodologies, and examples of expenditures for each class of assets. Significant variance between GAAP and the State's budgetary basis of accounting are discussed below.

Governmental Funds

The focus of governmental funds is on the flow of current financial resources. Accordingly, the balance sheet of governmental funds reports only financial assets. Financial assets are assets which can be spent now or which can be expected to become available for spending in the future. General capital assets would not be included in this definition. General capital assets are capital assets of the government that are not specifically related to activities reported in proprietary or fiduciary funds. Therefore, GAAP does not require capital assets to be reported in the governmental fund financial statements. However, GAAP does require that capital assets of the general government, net of accumulated depreciation/amortization, be included within the government-wide financial statements. Capital assets should be capitalized only when the cost

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TOPIC: CAPITAL ASSETS

of the asset meets the capitalization threshold for that class of asset as established in the *State of Georgia Capital Asset Guide* and when the asset has a useful life greater than one year. Depreciation of governmental capital assets should be applied only to assets that have been capitalized.

For budgetary accounting purposes, general capital assets should be recorded as expenditures when purchased. In general, the expenditure accounts which should be utilized for this purpose are: (1) account series 616000 - Equipment on Inventory but not Capitalized; (2) account series 663000 - Software; (3) account series 720000 - Equipment; (4) account series 721000 - Computer Equipment; (5) account series 722000 - Motor Vehicles; (6) account series 723000 - Land; (7) account series 724000 - Buildings; (8) account series 725000 - Improvements other than Buildings; and (9) account series 726000 – Works of Art and Historical Treasures: (10) account series 727000 – Library Collections: and (11) account series 733000 - Infrastructure. Definitions for each of these accounts can be found in "Schedule 2A" of this manual. All movable personal property (equipment), as defined in the OCGA 50-16-161 (as listed above), should be recorded on equipment inventories.

Proprietary Funds, Fiduciary Funds and Component Units
Capital assets acquired by proprietary funds, fiduciary funds and component units should be recorded as an asset in the individual fund making the acquisition. Within these funds the purchase of a capital asset affects only the statement of net assets. Expense is not recorded because, under the flow of economic resources measurement focus and the accrual basis of accounting, the funds are not economically affected when liquid assets (e.g., cash) are exchanged for capital assets.

State organizations included in the State's Appropriations Act must maintain accounting records which will provide sufficient information to report both on the accrual and budgetary basis. Capital assets must be capitalized on the accrual basis and disclosed as expenditures under the budgetary basis. This can be accomplished either by maintaining separate accounting records or by making conversion entries to GAAP at fiscal year end.

INFRASTRUCTURE
The 183000 series of accounts is titled "Infrastructure." Infrastructure can be defined as public domain capital assets such as streets, gutters, sidewalks, and similar assets that are immovable and of value only to the State. GAAP requires that infrastructure assets be included on the statement of net assets on both the government-wide and the fund financial statements for the Proprietary Funds.

For budgetary reporting purposes, even though expenditures are incurred for the purchase or

construction of infrastructure, the resulting assets should not be recorded on the balance sheet.

VALUATION OF CAPITAL ASSETS

Valuation of Capital Assets in General

Capital assets, including property under construction, should be recorded at cost. At the acquisition date of the property, cost is measured by the amount of consideration given or received. In addition to the capitalization of the cost to purchase or construct the property, ancillary costs should be capitalized. Ancillary costs are costs that are directly attributable to asset acquisition and include such costs as freight and related professional expenditures.

Historical Costs

In some instances, the acquired cost of property may not be available and some alternative basis must be used to record the capital asset. For instance, documentation may not have been available to determine the original cost of acquired or constructed property, and it may be impossible or very time-consuming to reconstruct the actual cost of the property. In this situation, the original cost of the property may be estimated and used as the basis for capitalization. When estimates are used, documentation must be maintained which will disclose the estimation methods employed and the extent to which estimates were used. Insured values and other current value estimates cannot be used for fixed asset reporting purposes. Methods that are available include the use of historical sources to determine the cost of similar assets at the time of acquisition and indexing where the historical cost of an asset is estimated by taking the current cost of a similar asset and dividing it by an index figure which adjusts for inflation.

Donated Capital Assets

Capital assets donated from discretely presented component units or organizations outside the reporting entity should be recorded at their estimated fair value at the date of acquisition plus any ancillary charges.

Capital assets donated to governmental funds should be reported in the accrual-based government-wide statement of net assets but should not be reported in the fund financial statements unless the government intends to sell rather than keep the donated asset.

Capital assets donated to a proprietary fund by a governmental fund should be recorded as though it had originally been acquired by the proprietary fund and subsequently depreciated.

Interest Capitalization

For enterprise funds, one of the ancillary costs is interest expense incurred during the construction period. Such interest should be recorded as part of the cost of the project rather than expense. The construction period extends from preconstruction activities until the project is

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TOPIC: CAPITAL ASSETS

complete and the capital asset is ready to be placed into service. Methods for calculating the amount of interest to be capitalized are discussed in detail in the *Governmental Accounting, Auditing and Financial Reporting* handbook (GAAFR) published by the Governmental Finance Officers Association. If a copy is not available, this publication is on file at the Department of Audits and Accounts.

DEPRECIATION

Depreciation is the allocation of the cost of property over its economic life.

Governmental Funds

Accumulated depreciation does not have to be recorded in the fund financial statements nor the budget basis financial statements, however, this depreciation is required to be reported on the government-wide financial statements.

Proprietary Funds, Fiduciary Funds and Component Units

Depreciation expense and accumulated depreciation should be recorded within the fund affected. Depreciation expense will be presented as an operating expense and closed along with operating expenses directly to net assets in a manner similar to the procedures used by commercial enterprises regardless of the source of funds utilized to purchase the asset.

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used by all state organizations. State organizations should use the following month convention for indicating when the asset was rendered into service. Depreciation expense and accumulated depreciation should be charged based on the estimated useful life of the asset unless they are either inexhaustible (e.g., land and land improvements) or are infrastructure assets reported using the modified approach.

For estimated useful lives, state organizations can use general guidelines obtained from professional or industry organizations, information for comparable assets of other governments, or internal information. In determining useful life, a state organization should consider an asset's present condition and how long it is expected to meet service demands. The method of estimating the useful life should be formally documented by the state organization.

The following are examples of journal entries required to record depreciation using the straight-line method:

Assume that an authority had purchased a tractor for $5,200 on December 28, and that the useful life of the tractor was determined to be 4 years.

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TOPIC: CAPITAL ASSETS

End of Year One

		Debit	Credit
740xxx	Depreciation (Expense)	$650	
176xxx	Accumulated Depreciation - Machinery and Equipment		$650
	(To record depreciation expense for one-half of the fiscal year.)		

End of Year Two

740xxx	Depreciation (Expense)	$1,300	
176xxx	Accumulated Depreciation - Machinery and Equipment		$1,300
	(To record depreciation expense for the fiscal year.)		

State organizations which are included in the Appropriations Act for budgetary purposes, should not record depreciation expense nor accumulated depreciation on their budget basis financial statements.

INVENTORY RECORDS

Accurate subsidiary capital asset inventory records must be maintained. Balances and additions to the inventory records should be reconciled periodically (monthly) to the general ledger. Inventory records should include provisions for calculating and accumulating depreciation.

PHYSICAL INVENTORIES

A complete physical inventory of all capital assets should be taken and the results reconciled to subsidiary property records and the general ledger capital asset accounts at least every two years.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

1. All state organizations are required to capitalize their assets which meet the established capitalization threshold for reporting on the government-wide financial statements. Provide amount of assets subject to capitalization at fiscal year-end. Also, provide expenditure accounts/amounts representing current year purchases.

2. Depreciation expense and accumulated depreciation must be reported on capital assets. Provide balance of accumulated depreciation at fiscal year-end and amount to be reported

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TOPIC: CAPITAL ASSETS

as current year expense, in accordance with applicable depreciation method/useful lives.

3. Donations of capital assets must be reported in the government-wide financial statements. Provide a detail of capital assets donated in the current year which are reported as part of the total capital assets in item number 1 above.

4. Gains/losses on sales and other disposals of capital assets must be reported in the government-wide statements. Provide a listing of all assets sold, including historical cost, accumulated depreciation and amount of proceeds received from sale. For all other disposals of capital assets, provide historical cost and accumulated depreciation.

NOTE: **See also Section Four - Other Procedural Issues: Topic - Capital Assets Guide on page 4-7-1 of this manual.**

LIABILITIES

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ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **ACCOUNTS PAYABLE, INTERGOVERNMENTAL PAYABLES, CONTRACTS PAYABLE, PAYROLL/WITHHOLDINGS PAYABLE AND BENEFITS PAYABLE**

ACCOUNT RANGE: **200000-202999, 210000, 214000-215999 and 220000**

GEORGIA LAWS

Ga. Const. Art. III, Sec. IX, Para. IV. General appropriations act.

(a) Each general appropriations Act, now of force or hereafter adopted with such amendments as are adopted from time to time, shall continue in force and effect for the next fiscal year after adoption and it shall then expire, except for the mandatory appropriations required by this Constitution and those required to meet contractual obligations authorized by this Constitution...

(c) All appropriated state funds, except for the mandatory appropriations required by this Constitution, remaining unexpended and not contractually obligated at the expiration of such general appropriations Act shall lapse.

Opinion of the Attorney General 74-115 Agency not authorized to pledge credit of state

No agency may execute a contract with a private party for the purchase of goods or services which purports to obligate appropriations or state funds from any other source not on hand at the time of the contract or where the fiscal obligation of the agency depends for its full performance upon such future appropriations or the continued existence of any other source of state funds.

50-20-5. State organizations required to report to state auditor.

(b) State organizations entering into agreements with nonprofit organizations shall report to the state auditor all such agreements and shall provide each individual nonprofit organization's name, fiscal year end, contract amount, and other information as required by the state auditor.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are considerable differences between the State's budgetary basis of accounting as it pertains to payables and accounting practices prescribed by GAAP. These differences are primarily timing differences which relate to when an expenditure should be recorded.

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SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: ACCOUNTS PAYABLE, INTERGOVERNMENTAL PAYABLES, CONTRACTS PAYABLE, PAYROLL/WITHHOLDINGS PAYABLE AND BENEFITS PAYABLE

State organizations included in the Appropriations Act must account for payables in conformity with both the State's budgetary basis of accounting and GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Governmental Funds
Under the modified accrual basis of accounting it is not sufficient for an economic event to have occurred for an event to effect the operating statement but, in addition, the related cash flow must occur within a short-enough time frame for the event to have an effect on current spendable resources. In other words, expenditures are required to be recorded when a financial event is expected to draw upon current financial resources. In practice, payables for normal operating expenditures should be recognized when the goods and services have been received.

Encumbrance accounts are budgetary accounts which record only commitments; therefore, encumbrances do not meet GAAP expenditure recognition criteria. Encumbrances under the modified accrual basis of accounting are disclosed as a reservation of fund balance. Only when the actual goods and services are received should expenditures and related liabilities be recorded.

Proprietary Funds, Fiduciary Funds and Component Units
Transactions and events under the accrual basis of accounting are recognized as expense when they occur regardless of when the related cash flows take place. These funds report both current and long-term liabilities that are expected to be paid from the fund. Normal operating expenses are recognized as expense when the goods and services have been received and neither encumbrances nor net assets restricted for encumbrances are disclosed on the operating statement or statement of net assets.

Budget Fund
State budgetary accounting practices require liabilities and expenditures to be recorded when a vendor has been selected and a purchase order approved or a contract executed. In general, budgetary basis expenditures are recorded based on encumbrances. This differs from GAAP in that goods and services need not have been received for liabilities and expenditures to be recorded.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: ACCOUNTS PAYABLE, INTERGOVERNMENTAL PAYABLES, CONTRACTS PAYABLE, PAYROLL/WITHHOLDINGS PAYABLE AND BENEFITS PAYABLE

The Phoenix System will account for payables and encumbrances in accordance with GAAP. Payables will be recorded only when goods and services have been received. At fiscal year end adjustments to record payables and expenditures for encumbrances will have to be recorded, for agencies receiving appropriations, in order to convert to the State's budgetary basis of accounting. Such entries will be reversed in subsequent fiscal year in order to avoid duplication of expenditures.

REQUIREMENTS FOR RECORDING EXPENDITURES - BUDGET BASIS

In general, transactions which purport to obligate appropriated funds must be supported by an approved purchase order, at a minimum, or an executed contract which contains the following:

a confirmed vendor,

specific services or goods,

specific price for the services or goods, and

a stated time or range of time for delivery or completion.

No State organization included in the appropriations act may execute a contract (contract or purchase order) with a private party for the purchase of goods or services which purports to obligate appropriations or State funds from any other source not on hand at the time of the contract or where the fiscal obligation of the organization depends for its full performance upon future appropriations or the continued existence of any other source of State funds. An appropriated State organization may execute a contract for the purchase of goods and services even though the term of that contract extends to the next fiscal year if the State organization has available at the time of the execution of the contract appropriated funds necessary to meet its entire obligation under the contract.

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SYNOPSIS OF SIGNIFICANT GAAP VARIANCES FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Expenditures are only recorded when goods and services have been received and, accordingly, are not recorded based on encumbrances (provide a detail of encumbrance amounts/expenditure accounts to which they were charged).

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: COMPENSATED ABSENCES PAYABLE

ACCOUNT RANGE: 206000 and 280000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
Liabilities and expenditures/expense for compensated absences should be recorded only on accounting records maintained in accordance with GAAP. Compensated absences liabilities and expenditures should not be recorded on budget basis accounting records.

COMPENSATED ABSENCES DEFINED
Compensated absences, as defined in GASB Codification Sec. C60, are absences for which employees will be paid. Vacation leave (annual leave) and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement. Compensated absences should not be accrued for vacation leave which is expected to lapse.

Sick leave and other similar compensated absences should be accrued only to the extent that it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement.

ACCRUAL OF COMPENSATED ABSENCES
Liability Calculation
The compensated absences liability should be accrued based on pay rates in effect at the date of the statement of position. The liability should include an additional amount for salary-related payments associated with the payment of compensated absences, using rates in effect at balance sheet date. These payments include the employer's share of social security and also might include the employer's contributions to pension plans. For State reporting entity purposes, it has been determined that employer contributions to the Employees' Retirement System will not be accrued since the plan has been defined as a single-employer defined benefit pension plan. Actuarial computations for such plans take into consideration termination pay for compensated absences. State organizations making payments to other pension plans will have to determine the need for

accrual of the employer share on an individual basis (see GASB Codification Sec. C60.108).

State organizations prescribing to leave policies established by the State Personnel Board should not accrue a liability for lapsed annual leave since payments are not made for lapsed annual leave upon termination (forty-five days of annual leave would therefore be the maximum accrued). Liabilities should not be recorded for sick leave since State employees are not paid for sick leave upon termination. Authorities and other State organizations having leave policies which differ from those prescribed by the State Personnel Board should review GASB Codification. Sec. C60 in order to determine their compensated absences liability.

Governmental Funds
Governmental funds should recognize a liability for compensated absences only to the extent that the liability will be liquidated with expendable available financial resources. The balance of the liability should be reported only in the government-wide statement of net assets and not within the fund financial statements.

Proprietary Funds, Fiduciary Funds and Component Units
The total liability for compensated absences should be disclosed in proprietary funds and fiduciary funds which are maintained on the accrual basis of accounting.

SYNOPSIS OF SIGNIFICANT GAAP VARIANCES FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

A liability for compensated absences, including appropriate salary-related payments, should be reported in the government-wide statements (provide amount of compensated absences liability, changes in this liability from the previous year – increases and decreases separately disclosed – and the amount charged to current year expenditures which represents the payment of amounts earned in prior years. Also, provide an estimate of the portion of the total liability which will be paid within one year).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CLAIMS AND JUDGMENTS PAYABLE

ACCOUNT RANGE: 207000 and 281000

GEORGIA LAWS

Ga. Const. Art. I, Sec. II, Para. IX.

(a) The General Assembly may waive the state's sovereign immunity from suit by enacting a State Claims Tort Act, in which the General Assembly may provide by law for procedures for making, handling, and disposition of actions or claims against the state and its departments, agencies, officers, and employees, upon such terms and subject to such conditions and limitations as the General Assembly may provide.

50-21-33. Liability insurance or self-insurance programs; State Tort Claims Trust Fund; premiums; merger of preexisting programs and funds; additional coverages.

(a) The Department of Administrative Services shall formulate and initiate a sound program providing for liability insurance, self-insurance, or a combination of both to provide for payment of judgments and claims against the state under this article.

(b) The commissioner of administrative services shall have the authority to purchase policies of liability insurance or contracts of indemnity insuring or indemnifying the state against liabilities arising under this article. In addition or alternatively, the commissioner of administrative services may retain all moneys paid to the Department of Administrative Services by state government entities as premiums for insurance or indemnity against liabilities arising under this article, and all money specifically appropriated to the Department of Administrative Services for the payment of liabilities under this article, all moneys received as interest, and all funds received from other sources to set up and maintain a reserve fund for the payment of judgments and claims against the state under this article and for payment of the expenses necessary to properly administer a self-insurance program. Any amounts held by the State Tort Claims Trust Fund which are available for investment shall be paid over to the Office of Treasury and Fiscal Services. The director of the Office of Treasury and Fiscal Services shall deposit such funds in a trust account for credit only to the State Tort Claims Trust Fund. The director of the Office of Treasury and Fiscal Services shall invest such funds subject to the limitations of Code Section 50-5A-7 and Chapter 17 of this title. All income derived from such investments shall accrue to the State Tort Claims Trust Fund. When moneys are paid over to the Office of Treasury and Fiscal Services, as provided in this subsection, the commissioner shall submit an estimate of the date such funds shall no longer be available for investment. When the commissioner wishes to withdraw funds from the trust account provided for in this Code section, he or she shall submit a request for such withdrawal, in writing, to the director of the Office of Treasury and Fiscal Services. State agencies which provide services or incur expenses in connection with any claim covered by this article may receive payment from the fund for such

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TOPIC: CLAIMS AND JUDGMENTS PAYABLE

services and expenses.

(c) Any reserve fund created under this Code section shall be designated the State Tort Claims Trust Fund.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary basis of accounting as it pertains to claims and judgments and accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

TYPES OF CLAIMS AND JUDGMENTS

State governments are subject to many types of claims. These include those arising out of (a) employment, such as workers' compensation and unemployment claims; (b) contractual actions, such as claims for delays or inadequate specifications; (c) actions of government personnel, such as claims for medical malpractice, damage to privately owned vehicles by government-owned vehicles, and improper police arrest; (d) and governmental properties, such as claims relating to personal injuries and property damage.

LOSS CONTINGENCIES

GASB Codification Section C50.112 states "When a loss contingency exist, the likelihood that the future event or events will confirm the loss or impairment of an asset or the incurrence of a liability can range from probable to remote." Furthermore, within this range, there are defined three possible scenarios.

1. Probable - The future event or events are likely to occur.

2. Reasonably Possible - The chance of the future event or events occurring is more than remote but less than likely.

3. Remote - The chance of the future event or events occurring is slight.

ACCRUAL OF LOSS

Criteria

A loss contingency arising from a claim is accrued as of the balance sheet date when information is available prior to issuance of the financial statements that indicates it is *probable* that an asset has been impaired or a liability has been incurred at the date of the most recent accounting period for which financial statements are being presented, and the amount of the loss can be reasonably estimated.

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TOPIC: CLAIMS AND JUDGMENTS PAYABLE

The accrual of a loss contingency is not dependent on an actual claim existing as of the balance sheet date. All that is needed is the occurrence of an event on or before the balance sheet date which may lead to a loss contingency. If the governmental unit becomes aware of the claim after the balance sheet date but before the issuance of the financial statements, the claim must be evaluated for possible accrual.

Governmental Funds
In the government-wide financial statements, an estimated loss from a claim should be reported as an expense and as a liability using the economic resources measurement focus and accrual basis of accounting. For the fund financial statements, governmental fund claim expenditures and liabilities should be recognized to the extent that the amounts are payable with expendable available financial resources.

Budget Fund
For budgetary accounting purposes organizations included in the Appropriation Act should accrue only claims and judgments which have been adjudicated or settled. If an uninsured claim has been made and it is probable that the outcome will be unfavorable and if the amount can be reasonably estimated a reserve may be established dependent upon available fund balance and the approval of the State Auditor.

DISCLOSURE OF LOSS
When a loss contingency arising from a claim is either not probable or not subject to reasonable estimation, the contingency must be disclosed in the notes to the financial statements when it is reasonably possible that a loss will eventually be incurred. The disclosure should describe the nature of the loss contingency and an estimate of the possible loss or range of loss. If an estimate cannot be made based on the available information, the disclosure should state that no estimate can be made.

Disclosure is not required of a loss contingency involving an unreported claim or assessment unless it is considered probable that a claim has been asserted and there is a reasonable possibility that the outcome will be unfavorable.

INCURRED BUT NOT REPORTED (IBNR)
GASB Codification Section C50.113 states that there are situations in which incidents occur before the balance sheet date but claims are not reported or asserted when the financial statements are prepared. If an IBNR loss can be reasonably estimated and it is probable that a claim will be asserted, the expenditure/expense and liability should be recorded.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CLAIMS AND JUDGMENTS PAYABLE

SYNOPSIS OF SIGNIFICANT GAAP VARIANCE FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Liabilities and expenditures/expense should be recorded on GAAP financial statements when it is *probable* that an asset has been impaired or a liability has been incurred at the date of the most recent accounting period for which financial statements are being presented, and the amount of the loss can be reasonably estimated (provide information to support the amount which should be shown as a liability).

Liabilities and expenditures/expense should be recorded for IBNR's if the loss can be reasonably estimated and it is probable that a claim will be asserted (provide actuarial studies or other estimates/experience to support the liability for IBNR's. Also, provide an estimate of the portion of the total liability which will be paid within one year. Indicate the amount/accounts charged in the current year (expenditures) which represents the payment of amounts included in the prior year's IBNR's/total liability).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: DUE TO OTHER FUNDS AND ADVANCES FROM OTHER FUNDS

ACCOUNT RANGE: 230000 and 271000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for interfund activity and accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Due to Other Funds

The due to other funds accounts (230000 range) should be used when amounts are owed for goods and services and interfund loans (due within twelve months) rendered by a particular GAAP organization to an organization included in another GAAP fund (see Schedule "1A").

Example: The Department of Education (General Fund) owes the Department of Administrative Services (Internal Service Fund segment) for motor pool services. The Department of Education should record a Due to Other Funds in account 230001.

For GAAP reporting purposes transactions between State reporting entity organizations involving goods and services should only be recorded when the goods are delivered or the services rendered. However, for budgetary purposes, as discussed in this manual under the topic covering accounts payable, expenditures can be recorded for the unexecuted portion of contracts. This can result in revenues and expenditures not being recorded for the same amount for the same transaction between two State organizations.

Advances From Other Funds

Advance from other funds should be recorded for long-term amounts (more than twelve months) that are owed to other State organizations that are included in another GAAP fund. Advances usually apply to amounts owed for other than goods and service.

Example: The World Congress Center (Component Unit) must repay the Department of Economic Development for funds advanced to the World Congress Center in prior fiscal years. The World Congress Center would record the amount owed to the Department of Economic Development in account 271001 (Advances from Other Funds).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: DUE TO OTHER FUNDS AND ADVANCES FROM OTHER FUNDS

In general, long-term receivables are not recorded by State organizations on the budget basis of accounting. Revenues from advance type transactions are normally recorded when received.

SYNOPSIS OF SIGNIFICANT GAAP VARIANCE FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Due to's are only recorded when goods have been delivered or services rendered (provide a listing of amounts included in "due to's" for which goods have not been received or services have not been rendered).

Advances are recorded when funds are provided to another State organization with the requirement that the funds be repaid over a time frame greater that twelve months (provide a detail of any amounts that are not due within one year).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: INTEREST PAYABLE (MATURED AND ACCRUED)

ACCOUNT RANGE: 240000-241999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for interest payable transactions and accounting practice prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Governmental Funds

Expenditures generally should be accrued when current financial resources will be used to liquidate the liability. An exception to this rule involves accounting for interest payments related to long-term debt. Interest payments on long-term debt generally should not be reported as expenditures in governmental funds until due. This special treatment for debt service expenditures is based on the premise that financial resources are usually appropriated in other funds for transfer to a debt service fund in the period in which maturing principal and interest must be paid. To accrue debt service expenditures in one period and record the transfer in the subsequent period would lead to an overstatement of debt service fund expenditures and liabilities and understatement of the fund balance. This situation is somewhat different if the government has already provided resources for debt service payments due *early* in a subsequent fiscal period. If such resources have been provided during the current year for principal and interest due early in the following year, the expenditure and related liability *may* be recognized. Reporting of subsequent period principal and interest in this manner is optional and not required even if funds are available for payment.

Proprietary Funds, Fiduciary Funds and Component Units

Accrual basis funds should accrue interest when the liability is incurred. For instance, interest due on revenue bonds at the end of a fiscal year should be accrued for the amount of interest earned by the bondholder even if the actual payment is not due until the subsequent fiscal year (e.g., if interest is paid at the end of September and March and the fiscal year ends June 30, the governmental unit would accrue three months of interest expense at fiscal year end).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: INTEREST PAYABLE (MATURED AND ACCRUED)

Budget Basis Funds
In general interest is not accrued between due dates. If interest is due, but payment had not been made, a liability for accrued interest should be recorded (account 241000).

SYNOPSIS OF SIGNIFICANT GAAP VARIANCES FROM BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Modified accrual basis funds should accrue expenditures for interest, for other than long-term debt, when due or when available financial resources will be utilized to make payment early in the subsequent year.

Modified accrual basis funds should accrue interest expenditures for long-term debt when due.

In accrual basis funds and the government-wide financial statements interest should be accrued when the liability is incurred (provide a schedule of all payments of which interest is a part).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: DEFERRED REVENUE

ACCOUNT RANGE: 250000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

PROCEDURES IN GENERAL
Deferred revenue should be recorded in accordance with GAAP. Variances between GAAP and the State's budgetary basis primarily apply to the cash basis State Revenue Collection Fund. Significant variances between GAAP and the State's budgetary basis of accounting are discussed below.

Governmental Funds
Deferred revenue must be recorded for amounts that have been received or recognized as receivables but which do not meet the "available" criteria (e.g., sales taxes which are received before they are due should be recorded as deferred revenue). Available is defined as due, or past due and receivable within the current period, and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Federal grants and certain other sources of financial resources are often subject to restrictions by the governmental unit providing the funds. Such restrictions must be evaluated to determine when the resources become measurable and available. In practice, for expenditure driven grants revenue is considered deferred until earned.

Proprietary Funds, Fiduciary Funds and Component Units
Deferred revenue must be recorded for amounts that have been received but which have not been earned (e.g., advances from customers for good or services).

Budget Fund
Federal and other revenues received in advance of being earned should be recorded as deferred revenues. Traditionally, such funds have been recorded as a reservation of fund balance. However, in order to increase the degree of consistency between the GAAP basis balance sheet and the budget basis balance sheet, revenues received in advance of being earned should be recorded as deferred.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: DEFERRED REVENUE

EXAMPLE OF DEFERRED REVENUE ENTRIES

This example assumes that an organizational unit of the State received a Federal program startup advance of $10,000 and that this Federal program is administered on a reimbursable basis. No expenditures/expense have been incurred. The following is an example of the entry that should be recorded by either a governmental fund or a proprietary fund.

		Debit	Credit
101xxx	Cash in Bank	$10,000	
250001	Deferred Revenue		$10,000
	(To record Federal funds received in advance.)		

In the subsequent year $10,000 in expenditures/expenses were made by the State organization in support of the Federal program.

		Debit	Credit
250001	Deferred Revenue	$10,000	
431001	Federal Government Grants – Direct (Revenue)		$10,000
	(To record Federal revenue.)		

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Deferred revenue must be recorded when applicable; including revenues traditionally accounted for in the cash basis State Revenue Collections Fund (provide a detail of all revenues which have not been earned, also, provide a detail of all amounts shown in deferred revenue that have been earned but are not available).

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ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE**

ACCOUNT RANGE: **257000 and 286000**

GEORGIA LAWS

50-5-64. Multiyear contracts authorized; standard form provisions; what funds obligated; interest.

(a) The Department of Administrative Services shall be authorized to execute on behalf of all state agencies subject to this part multiyear lease, purchase, or lease purchase contracts of all kinds for the acquisition of goods, materials, services, and supplies, provided that any such contract shall be executed only on a standard form developed by the department for such use; and provided, further, that the standard form contract shall contain provisions for the following:

(1) The contract shall terminate absolutely and without further obligation on the part of the user agency or the department at the close of the fiscal year in which it was executed and at the close of each succeeding fiscal year for which it may be renewed as provided in this Code section;

(2) The contract may be renewed only by a positive action taken by the user agency or by the department on behalf of the user agency, and the nature of such action shall be determined by the department and specified in its standard contract;

(3) The contract shall terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the user agency under the contract. The determination of the occurrence of such unavailability of funds shall be made by the user agency in its sole discretion and shall be conclusive;

(4) The contract shall state the total obligation of the user agency for the fiscal year of execution and shall further state the total obligation which will be incurred in each fiscal year renewal term, if renewed; and

(5) The contract shall provide that title to any supplies, materials, or equipment shall remain in the vendor until fully paid for by the user agency.

(b) Any standard contract developed hereunder containing the provisions enumerated in subsection (a) of this Code section shall be deemed to obligate the user agency only for those sums payable during the fiscal year of execution or, in the event of a renewal by the user agency, for those sums payable in the individual fiscal year renewal term.

(c) No contract developed and executed pursuant to this Code section shall be deemed to create a debt of the state for the payment of any sum beyond the fiscal year of execution or, in the event of a renewal, beyond the fiscal year of such renewal.

(d) Any such contract may provide for the payment by the user agency of interest or the allocation of a portion of the contract payment to interest, provided that the contract is in compliance with this Code section.

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ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE**

50-5-65. Transfer of personal property titles to effectuate lease purchases; authority; form.

(a) The Department of Administrative Services is authorized to make transfers of title to personal property titled in the name of any department, agency, or institution of the state to private individuals, corporations, or firms for the purpose of effectuating lease purchases of such property between the owning department, agency, or institution and the private individuals, corporations, or firms. Transfers of title shall be made only in conjunction with the execution of a lease purchase agreement between an agency, department, or institution of the state and the transferee acquiring title; and the agreement shall be consummated on the standard agreement form developed pursuant to Code Section 50-5-64.

(b) The departments, agencies, and institutions of the state are authorized to accept the title to property, subject to a contract for lease purchase or installment purchase, upon execution of the aforementioned standard agreement by the Department of Administrative Services; and the department is authorized to transfer title back to the vendor in the name of the department, agency, or institution in the event that the agreement is not fully consummated.

ACCOUNTING PROCEDURES

DEFINITION OF A CAPITAL LEASE

A lease should be accounted for as a capital lease if it is an "in-substance purchase"; when all the risks and benefits of ownership are assumed by the lessee. Statement 13 issued by the Financial Accounting and Standards Board (FASB) States that at least one of four criteria listed below should be met in the lease agreement provisions for the agreement to be classified as a capital lease:

(1) The lease transfers ownership of property to lessee by the end of the lease term, (for capital lease purchases of land this criterion must be met).
(2) The lease contains bargain purchase option, (i.e., the option price of the asset will be so much lower than the market price that the option will almost certainly be exercised).
(3) The lease term is equal to 75% or more of the estimated economic life of the leased property (this criterion does not apply if the asset is already in the last quarter of its economic life).
(4) The present value, at the beginning of the lease term, of the minimum lease payments exceeds 90% of the fair value of the leased property at the inception of the lease. This criterion excludes executory costs (i.e., costs related to the leased asset, such as insurance and maintenance). It is required that the lessee will use their own incremental borrowing rate as a discount rate when calculating the present value unless the lessee is aware of the lessor's implicit rate of return *and* the lessor's rate of return is less than the lessee's implicit rate.

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ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE**

ACCOUNTING PROCEDURES IN GENERAL

Principal and interest payments for capital leases/installment purchases are recorded when payment is made. Under GAAP capital leases/installment purchases are accounted for in a manner similar to debt transactions. Significant variance between GAAP and the State's budgetary basis of accounting are discussed below.

Governmental Funds

Capital leases accounted for in governmental funds should be treated in the same manner as long-term debt. The net present value of the minimum lease payments should be recorded as both an "other financing source" and an "expenditure" even though no financial resources were actually received or disbursed.

Proprietary Funds, Fiduciary Funds and Component Units

Capital lease accounting for proprietary funds, fiduciary funds and component units should follow FASB Statement 13, without modification. All assets and liabilities of these funds should be accounted for and reported in the respective funds. Therefore, capital lease transactions are accounted for and reported entirely within the individual funds.

CAPITAL LEASES/INSTALLMENT PURCHASES

The economic effect of capital leases and installment purchases on the parties involved in the transactions are very similar. Accordingly, this manual utilizes the same accounts for recording installment purchase and capital lease transactions. Procedures discussed in this section of the manual refer only to capital leases but the reader should be aware that installment purchases should be accounted for in the same manner.

FISCAL FUNDING CLAUSES

Lease agreements must be noncancellable to qualify as capital leases under FASB Statement 13. Most State leases must contain "fiscal funding clauses" which allows the State organization to terminate a lease agreement if appropriated funds are not available to fund the lease. In practice, such clauses are typically never exercised. The GASB has determined that the presence of such a clause does *not* prevent the agreement from being classified as a capital lease, provided that the chances of the clause being invoked are remote.

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SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

For GAAP reporting purposes, State organizations reported as governmental funds should record other financing sources and equipment expenditures for the net present value of the minimum lease payments. Principal amounts of lease payments due within 12 months should be recorded as current liability. Periodic lease payments should be recorded as capital lease principal and interest expenditures. Proprietary funds and the government-wide financial statements should report long and short-term payables. Periodic lease payments should be recorded as capital lease principal and interest expense (provide a listing of all capital leases entered into in the current year, including a schedule of lease payments – principal and interest. Provide a detail of amounts/accounts related to current year payments on capital leases).

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NOTES AND BONDS PAYABLE, UNAMORTIZED BOND PREMIUMS AND DISCOUNTS

ACCOUNT RANGE: 251000, 256000 and 282000 - 285999

GEORGIA LAWS

Ga. Const. Art. VII, Sec IV, Para. I. Purposes for which debt may be incurred.
The state may incur:

(a) Public debt without limit to repel invasion, suppress insurrection, and defend the state in time of war.

(b) Public debt to supply a temporary deficit in the state treasury in any fiscal year created by a delay in collecting the taxes of that year. Such debt shall not exceed, in the aggregate, 5 percent of the total revenue receipts, less refunds, of the state treasury in the fiscal year immediately preceding the year in which such debt is incurred. The debt incurred shall be repaid on or before the last day of the fiscal year in which it is incurred out of taxes levied for that fiscal year. No such debt may be incurred in any fiscal year under the provisions of this subparagraph (b) if there is then outstanding unpaid debt from any previous fiscal year which was incurred to supply a temporary deficit in the state treasury.

(c) General obligation debt to acquire, construct, develop, extend, enlarge, or improve land, waters, property, highways, buildings, structures, equipment, or facilities of the state, its agencies, departments, institutions, and of those state authorities which were created and activated prior to November 8, 1960.

(d) General obligation debt to provide educational facilities for county and independent school systems and to provide public library facilities for county and independent school systems, counties, municipalities, and boards of trustees of public libraries or boards of trustees of public library systems, and, when the construction of such educational or library facilities has been completed, the title to such facilities shall be vested in the respective local boards of education, counties, municipalities, or public library boards of trustees for which such facilities were constructed.

(e) General obligation debt in order to make loans to counties, municipal corporations, political subdivisions, local authorities, and other local government entities for water or sewerage facilities or systems or for regional or multijurisdictional solid waste recycling or solid waste facilities or systems. It shall not be necessary for the state or a state authority to hold title to or otherwise be the owner of such facilities or systems. General obligation debt for these purposes may be authorized and incurred for administration and disbursement by a state authority created and activated before, on, or after November 8, 1960.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NOTES AND BONDS PAYABLE, UNAMORTIZED BOND PREMIUMS AND DISCOUNTS

(f) Guaranteed revenue debt by guaranteeing the payment of revenue obligations issued by an instrumentality of the state if such revenue obligations are issued to finance:

(1) Toll bridges or toll roads.
(2) Land public transportation facilities or systems.
(3) Water facilities or systems.
(4) Sewage facilities or systems.
(5) Loans to, and loan programs for, citizens of the state for educational purposes.
(6) Regional or multijurisdictional solid waste recycling or solid waste facilities or systems.

Ga. Const. Art. VII, Sec. IV, Para. VII. Georgia State Financing and Investment Commission; duties.

(a) There shall be a Georgia State Financing and Investment Commission. The commission shall consist of the Governor, the President of the Senate, the Speaker of the House of Representatives, the State Auditor, the Attorney General, the director, Fiscal Division, Department of Administrative Services, or such other officer as may be designated by law, and the Commissioner of Agriculture. The commission shall be responsible for the issuance of all public debt and for the proper application, as provided by law, of the proceeds of such debt to the purposes for which it is incurred; provided, however, the proceeds from guaranteed revenue obligations shall be paid to the issuer thereof and such proceeds and the application thereof shall be the responsibility of such issuer. Debt to be incurred at the same time for more than one purpose may be combined in one issue without stating the purpose separately but the proceeds thereof must be allocated, disbursed and used solely in accordance with the original purpose and without exceeding the principal amount authorized for each purpose set forth in the authorization of the General Assembly and to the extent not so used shall be used to purchase and retire public debt. The commission shall be responsible for the investment of all proceeds to be administered by it and, as provided by law, the income earned on any such investments may be used to pay operating expenses of the commission or placed in a common debt retirement fund and used to purchase and retire any public debt, or any bonds or obligations issued by any public agency, public corporation or authority which are secured by a contract to which the provisions of the second paragraph of Paragraph I(a) of Section VI, Article IX of the Constitution of 1976 are applicable. The commission shall have such additional responsibilities, powers, and duties as are provided by law.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NOTES AND BONDS PAYABLE, UNAMORTIZED BOND PREMIUMS AND DISCOUNTS

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Bonds, notes payable and unamortized bond premiums and discounts should be accounted for in accordance with generally accepted accounting principles (GAAP).

Governmental Funds

Bonds and notes payable are defined by GAAP as general long-term debt and should be recorded in the governmental activities column in the government-wide statement of net assets but should not be reported as liabilities on the governmental funds balance sheet. When general long-term debt becomes due and payable the liability should be recorded in the fund from which payment will be made.

Under the modified accrual basis of accounting, expenditures are usually recognized at the same time as the related liability. This guidance does not apply, however, to debt service principal and interest payments. Principal and interest payments on general long-term debt usually should not be reported as expenditures under the modified accrual basis of accounting until due. The one exception to this rule would be in the case where a debt service fund is utilized to account for resources that will be used to service the general long-term debt. If financial resources have been transferred into the debt service fund for payment of unmatured principal and interest obligations due early in the following fiscal year principal and interest liabilities can be recorded. It should be noted, however, that even when funds have been transferred for subsequent year payment recognition of the unmatured debt service principal and interest is not required but is strictly optional under GAAP.

Proprietary Funds and Component Units

When bonds or notes are a direct obligation and/or are expected to be repaid from proprietary fund resources, they should be recorded as a liability of the proprietary fund at face value.

When market conditions change before a bond with a stated interest rate is issued, a premium or a discount may result from the sale. Bond premiums and discounts should be recorded in either account 284001 (Unamortized Premiums on Bonds) or account 285001 (Unamortized Discounts on Bonds) and amortized over the life of the bond issue. Bond issuance cost should be recorded as a deferred charge (account 164052) and amortized over the life of the bond issue.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NOTES AND BONDS PAYABLE, UNAMORTIZED BOND PREMIUMS AND DISCOUNTS

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Proprietary and government-wide statements should reflect a liability for debt payable, a contra-liability for bond discounts and a deferred charge for issuance costs. Principal payments should reduce the liability (provide information on all debt issued during the year. Also, provide a detail of principal payments made and a schedule of remaining payments due on the debt).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CUSTOMER DEPOSITS, OVERPAYMENTS, FUNDS HELD FOR OTHERS, UNCLAIMED PROPERTY LIABILITY, REVERSE REPURCHASE AGREEMENT OBLIGATIONS AND LIABILITIES UNDER SECURITY LENDING TRANSACTIONS

ACCOUNT RANGE: 260000 - 265999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
Accounts in the 260000 - 265999 range should be utilized only when the State is acting in a fiduciary capacity and/or holding funds that will or have the potential of being returned to other entities or individuals.

Transactions charged to these accounts should be recorded in accordance with generally accepted accounting principles (GAAP).

CUSTOMER DEPOSITS AND OVERPAYMENTS
Accounts in the 260000 range (customer deposits) should be utilized to account for deposits made by customers as a prerequisite to receiving goods and services the State provides. Accounts in the 261000 range (overpayments) should be utilized to account for overpayments received from customers for good and services. Although these accounts indicate that the State has a fiduciary relationship, it is not necessary to establish agency funds to account for these types of transactions. These liabilities can be disclosed within the fund from which the goods or services are delivered.

UNCLAIMED PROPERTY LIABILITY
Accounts in the 263000 range should be utilized to record estimates of amounts expected to be returned to claimants for escheat property, as required in GASB Codification Section E70. The debit side of this entry should be made to accounts in the 467000 range "Unclaimed Property" revenue.

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CUSTOMER DEPOSITS, OVERPAYMENTS, FUNDS HELD FOR OTHERS, UNCLAIMED PROPERTY LIABILITY, REVERSE REPURCHASE AGREEMENT OBLIGATIONS AND LIABILITIES UNDER SECURITY LENDING TRANSACTIONS

REVERSE REPURCHASE AGREEMENT OBLIGATIONS

Accounts in the 264000 range should be utilized to record the liability to the buyer-lender when entering into a reverse repurchase agreement. GASB Codification Section I55 requires reverse repurchase agreements to be accounted for in the same manner as a secured loan and not as a sale of securities.

LIABILITY UNDER SECURITY LENDING TRANSACTIONS

Security lending transactions are defined in GASB Codification Section I60 as transactions where a governmental entity transfers securities to broker-dealers and receives other collateral, which may be cash, securities, or letters of credit, and simultaneously agrees to return the collateral for the same securities in the future. Governmental entities are required to record as assets on their balance sheets the securities lent and cash and/or securities received (not letters of credit). When securities are received an asset should only be recorded if the governmental entity has the ability to pledge or sell the securities without a borrower default. Section I60 also requires recognition of the liabilities resulting from security lending transactions. Account series 265000 has been listed on the chart-of-accounts for this purpose. The liability recorded should equal the cash or securities received from the broker-dealer.

FUNDS HELD FOR OTHERS

Account 262000 (funds held for others) should be the liability account charged for other transactions involving assets held and managed by the State on the behalf of others (e.g., taxes collected and held for local governments). These types of transactions can be reported in agency funds or in other funds (e.g., governmental or proprietary funds).

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ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: ESTIMATED LIABILITY FOR LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

ACCOUNT RANGE: 266000 and 287000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Accounts in the 266000 and 287000 series should be utilized only when a State organization is operating what is defined in GASB Codification Section L-10 as a "municipal solid waste landfill." The term "municipal" being defined to indicate the primary type of solid waste and not to denote ownership. State organizations operating landfills should review section L-10 in order to determine the requirements for making estimates of closure and postclosure liabilities.

Transactions charged to these accounts should be recorded only in accordance with generally accepted accounting principles (GAAP). Entries for State budgetary purposes are not required.

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FUND BALANCE/NET ASSETS

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NET ASSETS

ACCOUNT RANGE: 320000, 321000, and 326000 - 326999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

PROCEDURES IN GENERAL
Net assets should be reported only on financial statements presented in conformity with generally accepted accounting principles (GAAP).

DEFINITION OF NET ASSETS
Net assets are the component of the difference between assets and liabilities of a proprietary fund. Proprietary fund revenues, expenses and interfund transfers are closed to this account.

CHANGES IN FUND NET ASSETS
Generally, all changes in fund net assets should be reported as components of net income. Exceptions to this rule include only changes resulting from:

the correction of prior period errors,

change in an accounting principle or change in the application of an accounting principle, and

retroactive changes resulting from the implementation of a new pronouncement issued by the GASB.

Prior period errors are defined as mathematical mistakes, mistakes in the application of an accounting principle, or oversight or misuse of facts that existed at the time the financial statements were prepared.

RESTRICTED NET ASSETS
Net assets should be reported as restricted when constraints placed on net asset use are either:

externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments, or

imposed by law through constitutional provisions or enabling legislation.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RESERVED FUND BALANCE

ACCOUNT RANGE: 328000, 329000, 330000 - 334999 and 336000 - 337999

GEORGIA LAWS

45-12-93. Revenue shortfall reserve; midyear adjustment reserve;…

(a) As of June 30 of each fiscal year, the state auditor shall reserve from the state surplus an amount equal to not less than 3 nor more than 5 percent, as directed by the director of the budget, of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor. This reserve shall be entitled the revenue shortfall reserve and shall be in lieu of the working reserve for high-income and low-income periods; provided, however, that the director of the budget may, with regard to all or any part of the fourth and fifth percentile so reserved, direct the return of the same to the general fund of the state treasury for appropriation according to law.

(b) As of June 30 of each fiscal year, the state auditor shall reserve from the state surplus an amount equal to 1 percent of the net revenue collections of such fiscal year, to the extent that such surplus is available therefor. This amount shall be reserved before the amount shall be reserved for the revenue shortfall reserve as provided in subsection (a) of this Code section. This reserve shall be entitled the midyear adjustment reserve and shall be available for appropriation by the General Assembly of Georgia for such purposes as it may select.

Unofficial Opinion of the Attorney General U79-26 - Funds in reserves from prior fiscal years may not be appropriated.

A reserve consists of the funds from a prior fiscal year's appropriation which have been obligated, so as to preclude lapse, but which have yet to be expended. Such funds would only be available for further appropriation in the event that the obligation against them were to be extinguished by the operation of a statute of limitations or some other means which would preclude the legal necessity of satisfying the obligation.

Funds in reserves may not be appropriated in fiscal years subsequent to those in which the reserves were created as long as the obligations against such reserves remain outstanding.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

In general, State organizations should record reserves in accordance with generally accepted accounting principles (GAAP). Significant variances between GAAP and the State's budgetary basis of accounting are described below.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RESERVED FUND BALANCE

From a GAAP perspective, the entire equity section for governmental funds, with respect to the fund financial statements, is disclosed as fund balance; and reserved fund balance applies only to these funds. Equity presentation on the government-wide financial statements and for proprietary and fiduciary funds is referred to as net assets and is discussed in the previous section of this manual. The term reserved should be limited to describing the portion of fund balance that is not yet spendable.

TYPES OF RESERVES

Reserved fund balance accounts may include, but are not limited to:

Reserve for Encumbrances (328001) - This reserve indicates that a portion of the fund balance has been segregated, upon vendor performance, for subsequent year expenditure. Under GAAP expenditures are not recorded for unexecuted contracts for goods and services. However, compliance with the State's budgetary basis of accounting would result in this reserve not being recorded since encumbrances are recorded as expenditures.

Reserve for Pre-Encumbrances (329001) - This reserve should not be disclosed on either budgetary or GAAP financial statements since pre-encumbrances are not recorded as reserves on either basis of accounting. This reserve has been listed in the chart of accounts to facilitate Phoenix System requirements only.

Reserve for Debt Service (330001) - This reserve should only be utilized for GAAP reporting purposes. This reserve denotes that resources have been restricted for subsequent year payment of general long-term debt principal and interest.

Reserves for Inventories (332001), Prepaid Items (333001), Noncurrent Loans Receivable (334001) and Advances (336001) - These reserves should be recorded to indicate that a portion of fund balance is not available for appropriation and expenditure at the balance sheet date. All of these reserves may appear on GAAP financial statements, however, for budgetary accounting purposes only the inventory reserve is applicable.

Other Reserves (337xxx) - This account encompasses two types of reserves: (1) various reserves established by the Constitution and by Acts of the General Assembly which are specific and may pertain only to certain State organizations, and (2) funds received through private donations, user fees, or private grants restricted for purposes as provided in written communications with the State organizations. Examples of reserves established by the Constitution and by Acts of the General Assembly include, the Office of Treasury and Fiscal Service's reserves for revenue shortfall and midyear adjustment as described in OCGA 45-12-93 (a) and (b). An example of

restricted private donations which should be reserved include the principal of a permanent fund.

APPROVAL OF RESERVES

State organizations which are included in the Appropriations Act should submit a written request for approval to the State Auditor before reserving State or other funds. This request should provide a description of why the reserve is required, the amount of the reserve and documentation supporting the need for the reserve.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

Encumbrances are disclosed as a reserve since they are not recorded as expenditures.

Reserves are recorded for prepaid items, noncurrent loans and for advances.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: UNRESERVED FUND BALANCE

ACCOUNT RANGE: 380000 and 390000 - 390999

GEORGIA LAWS

Ga. Const. Art. III, Sec. IX, Para. IV. General Appropriations Act.
(c) All appropriated state funds, except for the mandatory appropriations required by the Constitution, remaining unexpended and not contractually obligated at the expiration of such general appropriations Act shall lapse.

45-12-89. Appropriations not expended or obligated at end of fiscal year to lapse.
At the end of each fiscal year, the amount of each appropriation provided for in this part, except for the mandatory appropriations required by the Constitution of Georgia, remaining unexpended and not contractually obligated in writing shall lapse and cease to be available; and the state treasury shall not pay any unallotted appropriations and shall make the necessary adjustments in its appropriation accounts to charge off the amount of the lapsed appropriations. All appropriated funds, except for the mandatory appropriations required by the Constitution of Georgia, remaining unexpended and not contractually obligated at the expiration of the General Appropriations Act shall lapse.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
State organizations included in the Appropriations Act must account for designated and undesignated fund balance in accordance with both generally accepted accounting principles (GAAP) and State budgetary accounting requirements. Significant variances between GAAP and the State's budgetary basis of accounting are described below.

UNDESIGNATED AND DESIGNATED FUND BALANCE
In accordance with GAAP, unreserved undesignated fund balance represents expendable available financial resources and is disclosed only for governmental funds. Designated fund balance represents management's intended use of financial resources and should reflect actual plans approved by either the organization's board or executive officer. No State organization should designate itself into a deficit unreserved undesignated fund balance position.

Under the State's budgetary basis of accounting, unreserved undesignated fund balance will be recognized as surplus and subject to lapse. Designations of unreserved fund balance are not appropriate on a budgetary basis since all funds not reserved at balance sheet date (unreserved fund balance) are subject to lapse.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: UNRESERVED FUND BALANCE

CHANGES IN FUND BALANCE

Unlike the State budgetary accounting procedures, under GAAP changes in prior year receivable and payable balances should not be adjusted directly to unreserved undesignated fund balance (surplus) but should be recorded as adjustments to current year revenues, expenditures or other financing sources or uses. Transactions which should be directly charged to unreserved undesignated fund balance are:

corrections of prior period errors,

changes in an accounting principle or changes in the application of an accounting principle,

retroactive changes resulting from the implementation of a new pronouncement issued by the GASB, and

changes reported on the balance sheet for inventories accounted for on the purchase method.

Prior period errors are defined as mathematical mistakes, mistakes in the application of an accounting principle, or oversight or misuse of facts that existed at the time the financial statements were prepared.

Accounts have been provided to segregate transactions posted directly to Unreserved – Undesignated Fund Balance (Surplus). These 3901XX accounts should be utilized to facilitate the preparation of adjusting GAAP entries at the close of the fiscal year.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Routine adjustments to prior year revenues, receivables, expenditures, payables, other financing sources and uses should be charged direct to current year operating statement revenue and/or expenditure accounts (provide a detail of all fund balance adjustments to prior year accounts referenced above, indicating the revenue/expenditure account to which they apply).

OTHER ACCOUNTS

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CLEARING ACCOUNTS

ACCOUNT RANGE: 196000 and 296000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

Balance sheet clearing accounts have been provided in the State Chart of Accounts to facilitate the accumulation of transactions which are later distributed to appropriate accounts. Care should be taken to ensure that clearing accounts do not have balances at the end of each reporting period since such accounts should not be listed on either budgetary or GAAP financial statements.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: UNALLOTTED STATE APPROPRIATIONS, FEDERAL, LOCAL GOVERNMENT AND OTHER GRANTS AND CONTRACTS APPROVED

ACCOUNT RANGE: 190000 - 193999 and 290000 - 293999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

The above listed accounts are control accounts only. These accounts can be used to account for funds which are available but unearned and undrawn. Balances in these accounts should not be disclosed on either GAAP or budgetary financial statements. General ledger debit balances in the 190000 - 193999 series of accounts should be offset by credit balances in contra-account series 290000 - 293999.

UNALLOTTED STATE APPROPRIATIONS APPROVED
(190000 and 290000 Series of Accounts)

These accounts can be utilized to record total State funds appropriated as disclosed in the annual operating budget. After the Appropriations Act is approved and prior to the commencement of the new fiscal year, an annual operating budget (AOB) must be prepared in conformity with the provisions of the Appropriations Act. When the AOB is approved by the Office of Planning and Budget (OPB) the total approved appropriation has traditionally been recorded in accounts comparable to the 190000 and 290000 series of accounts.

Periodic work programs must be filed with OPB. These work programs once approved by OPB provide the basis for appropriation allotments. When a work program has been approved entries should be made to record the amount of receivable from the Office of Treasury and Fiscal Services, the budget basis revenue, and a reduction in unallotted appropriation of State funds (190000 and 2900000 series).

FEDERAL GRANTS AND CONTRACTS APPROVED
(191000 and 291000 Series of Accounts)

This series of accounts can be utilized to record unearned Federal contracts and grant awards as supported by executed contracts and other documentary evidence. Each Federal grant or contract should be recorded in separate account or if this is not feasible then an off-line system should be maintained to track the unearned balance.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: UNALLOTTED STATE APPROPRIATIONS, FEDERAL, LOCAL GOVERNMENT AND OTHER GRANTS AND CONTRACTS APPROVED

LOCAL GOVERNMENT AND OTHER GRANTS AND CONTRACT APPROVED
(192000, 193000 and 292000, 293000 Series of Accounts)

The above listed accounts can be utilized for local and other grants in the same manner as that described for Federal grants and contract approved.

REVENUES

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: TAX REVENUE

ACCOUNT RANGE: 411000 - 419999

GEORGIA LAWS

45-12-92. Revenue collections to be paid to state treasury on monthly basis; effect of failure of budget unit to comply with Code section.

All departments, agencies, and budget units charged with the duty of collecting taxes, fees, assessments, or other moneys, the collection of which is imposed by law, shall pay all revenues collected by them into the state treasury on a monthly basis on or before the fifteenth day of each month for the immediately preceding month's collections, according to such rules and regulations as may be prescribed by the Office of Planning and Budget. No allotment of funds shall be made to any budget unit which has failed to comply fully with this Code section.

48-2-17. Payment to Office of Treasury and Fiscal Services.

Except as otherwise provided by law, all taxes, penalties, interest, and other moneys collected or received by the commissioner, the department, or any unit, officer, or employee of the department pursuant to this title or any other revenue or licensing law shall be paid to the Office of Treasury and Fiscal Services.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for revenues and accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Governmental Funds

Revenues from taxpayer-assessed taxes, net of estimated refunds, fall into what GAAP classifies as nonexchange transactions. The characteristics and classes of nonexchange transactions are described in detail in Section One of this manual. Income and sales taxes fall into the class of nonexchange transactions referred to "derived tax revenues." Other taxes within the above referenced series of accounts, such as property tax, are classified by GAAP as "imposed nonexchange revenues." In general, revenues from nonexchange transactions should be recognized and recorded in the accounting period in which they become both measurable and available, with "available" meaning collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For example, sales taxes collected by merchants in June, but not required to be remitted at the end of the fiscal year should be recognized and recorded if they are to be remitted in time to be used as a resource for payment of

obligations incurred during the preceding fiscal year. In general, for CAFR purposes taxes due in June but remitted in July traditionally have been accrued. Specifically, derived tax revenues should be recognized in the period when the underlying exchange transaction has occurred *and* the resources are available. In the case of imposed nonexchange revenues, the general rule for revenue recognition is to record revenues as soon as an enforceable legal claim has been established, provided the establishment of that claim does not precede the period with which the revenues are associated. However, property taxes constitute something of an exception to this general rule. Specifically, property tax revenues should be recognized in the period for which the taxes are levied, even if an enforceable legal claim only arises in the subsequent period. This applies *only* if the "availability" criterion, as defined previously, is met.

Tax revenues and receivables should be reduced for an allowance for uncollectible amounts (see topic in this section of the manual titled "Receivables, Due Froms and Advances to Other Funds"). In addition, interest on unpaid taxes should be recognized and recorded as it accrues over time, and penalties should be recognized and recorded when they are assessed.

State Revenue Collection Fund
The State Revenue Collection Fund is maintained on the cash basis. Under this basis of accounting tax revenues are recorded only when cash is received.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

In governmental funds, tax revenues net of estimated refunds should be accrued if they are measurable and available. In proprietary funds and on the government-wide statements, the "availability" criterion does not apply (identify any revenues which were not recorded because they are not "available").

Estimates should be made for doubtful accounts. Revenues should be reduced for the amount of the estimate in governmental funds; in proprietary funds and the government-wide statements, bad debt expense should be recorded (provide supporting documentation for the estimated allowance for uncollectibles).

Penalties on unpaid taxes should be recorded when assessed.

Interest should be recorded as it accrues over time.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: GRANTS AND OTHER FINANCIAL ASSISTANCE

ACCOUNT RANGE: 431000 - 432999 and 437000 - 438999

GEORGIA LAWS

Ga. Const. Art. III, Sec. IX, Para. II. Preparation, submission, and enactments of general appropriations bill.

(b) The General Assembly shall annually appropriate those state and federal funds necessary to operate all the various departments and agencies. To the extent that federal funds received by the state for any program, project, activity, purpose, or expenditure are changed by federal authority or exceed the amount or amounts appropriated in the general appropriations Act or supplementary appropriation Act or Acts, or are not anticipated, such excess, changed or unanticipated federal funds are hereby continually appropriated for the purposes authorized and directed by the federal government in making the grant. In those instances where the conditions under which the federal funds have been made available do not provide otherwise, federal funds shall first be used to replace state funds that were appropriated to supplant federal funds in the same state fiscal year.

45-12-91. Federal funds received by state continually appropriated.

All federal funds received by the state are continually appropriated in the exact amounts and for the purposes authorized and directed by the federal government in making the grant.

45-12-110. Notification of intention to apply for federal assistance; adoption and promulgation of rules and regulations and forms by legislative budget analyst and director of Office of Planning and Budget.

(a) Any state department, board, bureau, commission, authority, or other state agency, except the Board of Regents of the University System of Georgia and its employees, intending to apply for any new program of federal assistance under any federal program shall notify the legislative budget analyst and the director of the Office of Planning and Budget of its intention to apply for such federal assistance at least 30 days prior to filing the application for such assistance. Such notification shall include a summary description of the proposed federal assistance project, the amount of federal funds to be requested, the amount of state matching funds, if any, to be required in connection with obtaining federal assistance, and the period of time to be covered by the proposed federal assistance project.

(b) The legislative budget analyst and the director of the Office of Planning and Budget, acting jointly or independently, are authorized and directed to devise and distribute such forms as may be necessary to carry out subsection (a) of this Code section and, in connection therewith, to adopt and promulgate such rules and regulations as may be necessary to ensure compliance with said subsection.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: GRANTS AND OTHER FINANCIAL ASSISTANCE

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for grants and other financial assistance and the accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

EXPENDITURE-DRIVEN GRANTS (REIMBURSEMENT GRANTS)

A substantial portion of the Federal financial assistance received by the State is in the form of expenditure-driven grants. Based on grant fund availability, revenue for expenditure-driven grants should be recorded when qualifying expenditures/expenses have been incurred and any additional grant requirements have been met (e.g., matching, maintenance of a required level of effort, etc.).

Under the State's budget basis of accounting expenditure driven grant revenue is recorded based not only on expenditures/expense but also recorded based on encumbrances.

ENTITLEMENT AND SHARED REVENUES (FORMULA GRANTS)

Entitlement and shared revenues, generally, are based on formulas (e.g., population, school enrollment, etc.). This type of assistance would primarily be associated with the governmental funds. Revenues from entitlements and shared revenues should be recorded as soon as they are susceptible to accrual (measurable and available) and all eligibility criteria have been met. Entitlement and shared service revenues should not be recognized in the current year if associated with the subsequent fiscal year, even if they are collected within the current fiscal year. Revenues should only be recognized for the period they are intended to finance. Entitlements and shared revenues, collected in a fiscal year before the fiscal year they are intended to finance, should be reported as deferred revenues.

PASS-THROUGH GRANTS

State organizations may receive grants or other financial assistance to transfer or spend on-behalf of other secondary recipients. Such funds for the most part should be recorded as revenue and expenditures/expense. Revenues should be recognized when all eligibility requirements have been met and the resources become available, which typically is considered to occur when the resources are, in fact, transmitted to their intended final recipient. In infrequent situations where the State organizations serve merely as conduit, the funds should be reported as an agency fund. An organization would function as a conduit only if it strictly transmits grantor supplied funds without having administrative or direct financial involvement in the program. Examples of disqualifying administrative involvement would include:

monitoring of subrecipients for compliance with program-specific requirements,

determining eligible subrecipients (even using grantor-established criteria) and

being able to exercise discretion in how funds are allocated.

An example of disqualifying direct financial involvement would be a requirement to finance some direct program cost such as matching funds and exposure to liability for disallowed cost.

FOOD STAMPS

GAAP requires State governments utilizing a food stamp program electronic benefits transfer (EBT) system to record revenues (and expenditures) when the underlying transaction (e.g., the food purchase) occurs. The reason being is that the federal food stamp program functions essentially as a reimbursement grant and, as such, should be recognized as revenue as soon as eligibility requirements are met.

Under the State's budgetary basis of accounting revenues and expenditures are not recorded for food stamp distributions.

ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

On-behalf payments for fringe benefits and salaries are direct payments made by one entity on-behalf of the employees of another entity to a third party. Such payments would include on-behalf payments to pension plans, employee health and life insurance plans, salary supplements (paid directly to another entities' employees). These types of payments may be made not only on-behalf of paid employees but also for volunteers, such as payments for health insurance or life insurance for volunteer workers. On-behalf payments include payments made by governmental entities on-behalf of nongovernmental entities and payment made by nongovernmental entities on-behalf of governmental entities.

Employer Organizations

An employer organization should recognize revenue and expenditures/expense for on-behalf payments for salaries and fringes, even if the employer is not obligated in any way for the payment. The amount that should be recognized as revenue should equal the amount that the third-party recipients received and amounts receivable at the end of the fiscal year.

State employer organizations should obtain information about the amount of on-behalf payments from the paying entity or third party recipient. If such information cannot be obtained entries should be made based on the best estimate of the amount.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: GRANTS AND OTHER FINANCIAL ASSISTANCE

Under the State's budgetary basis of accounting, revenues and expenditures are not required to be disclosed by State employer organizations for on-behalf payments.

Paying Organizations
Paying organizations should classify the expenditures/expenses for on-behalf payments in the same manner that it accounts for similar grants to other entities.

On-Behalf Payments Within the State Reporting Entity
On-behalf payments made by and for organizations included within the State reporting entity should be recorded as operating transfers. Under the budget basis, however, such payments should be recorded as revenues and expenditures.

Disclosure
Employer organizations are required to disclose in the notes to the financial statements the amounts recognized for on-behalf payments for fringe benefits and salaries. In addition, for on-behalf payments that are contributions to a pension plan for which the employer government is not legally responsible, the employer government should disclose the name of the plan that covers its employees and the name of the entity that makes the contributions.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Revenues are recorded for expenditure-driven grants based on the related amounts being available and the meeting of all eligibility criteria and not on encumbrances (provide a detail of revenue amounts/accounts recorded based on encumbrances).

Revenues and expenditures/expense are recorded by employer organizations for on-behalf payments (identify all payments made on-behalf of another organization. Also, identify organization/amounts relating to on-behalf payments made by others).

Food stamp revenues and expenditures should be recorded when the food purchase occurs.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **INTEREST EARNED, REALIZED AND UNREALIZED INVESTMENT GAINS AND LOSSES, UNCLAIMED PROPERTY AND CASH BASIS REVENUES (GASB Definition)**

ACCOUNT RANGE: **441000, 451000-452999, 460000 - 463999 and 465000 - 468999**

GEORGIA LAWS

OCGA 50-17-63. ...remittance of interest earned;....

(a) …The board (State Depository Board) may permit any department, board, bureau, or other agency to invest funds collected… in short-term time deposit agreements, provided the interest income of those funds is remitted to the director (Office of Treasury and Fiscal Services) as revenues of the state.

OCGA 44-12-193. When property held, issued, or owing in ordinary course of holder's business presumed abandoned.

All tangible and intangible property, including any income or increment thereon, less any lawful charges, that is held, issued, or owing in the ordinary course of the holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned, except as otherwise provided by this article.

OCGA 44-12-206. When unpaid wages presumed abandoned.

Unpaid wages, including wages represented by unpresented payroll checks owing in the ordinary course of the holder's business, that have remained unclaimed by the owner for more than one year after becoming payable are presumed abandoned.

OCGA 44-12-218. Disposition of funds received under article;...

(a) All funds received under this article, including the proceeds from the sale of abandoned property under Code Section 44-12-217, shall forthwith be deposited by the commissioner (Department of Revenue) in the general fund, except that the commissioner shall retain in a separate trust fund a sum sufficient from which he shall make prompt payment of claims duly allowed by him as provided in Code Section 44-12-220.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: INTEREST EARNED, REALIZED AND UNREALIZED INVESTMENT GAINS AND LOSSES, UNCLAIMED PROPERTY AND CASH BASIS REVENUES (GASB Definition)

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are differences between the State's budgetary accounting practices for the revenue types listed above and the accounting practices prescribed by GAAP. Significant variances between GAAP and the State's budgetary basis are discussed below.

Interest and Gains and Losses on the Sale of Investments

Interest on investments (account series 461000) should be accrued as earned. Interest accrued at fiscal year end, recorded in the governmental funds, which will not be collected shortly after year end should be recorded as deferred revenue (account series 250000).

Gains and losses on investments, generally, should be based on changes in the fair value of investments at fiscal year end (unrealized gains and losses - account series 463000). Gains and losses on investments which are both purchased and sold during the fiscal year should be based on the variance between the cost and selling price of the investments (realized gains and losses - account series 462000).

Under the State's budgetary basis of accounting gains and losses on investments should be recorded only when realized.

Unclaimed Property

Unclaimed property (escheat) is the reversion of property to a governmental entity in the absence of legal claimants or heirs. Unclaimed property includes property from the estate of a person who dies intestate and also abandoned property. GAAP requires that unclaimed property be reported in either an private-purpose trust fund or the fund to which the property ultimately escheats. GAAP also requires that unclaimed property revenue (account series 467000) be reduced and a fund liability reported (account series 263000) to the extent that it is probable that the unclaimed property will be reclaimed and paid to claimants. Subsequent actual payments to claimants would result in a reduction of this liability. The liability should represent the best estimate of the amount expected to be reclaimed and paid, taking into effect such items as previous and current trends in amounts reclaimed and paid relative to unclaimed property balances, and anticipated changes in those trends.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **INTEREST EARNED, REALIZED AND UNREALIZED INVESTMENT GAINS AND LOSSES, UNCLAIMED PROPERTY AND CASH BASIS REVENUES (GASB Definition)**

Under the State's budgetary basis of accounting revenues are only recognized when unclaimed property is sold or cash is received. Revenues also are not reduced nor a liability recorded for estimates of the amount of unclaimed property which might be reclaimed.

CASH BASIS REVENUES

In general, other revenues should be recognized when measurable and available. The GASB realizes in some instances this is not practical. GASB Codification Section 1600.114 provides that "Fines and forfeitures, golf and swimming fees, inspection charges, parking fees and parking meter receipts, and the vast multitude of miscellaneous revenues are best recognized when cash is received." Professional judgment must be utilized in determining if "miscellaneous" revenues should be accrued.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Gains and losses on investments should be recognized based on the fair value of investments on hand at fiscal year-end (provide documentation for the fair value of investments on hand at fiscal year-end).

Revenues should be reduced and a liability recorded for estimates of the amount of unclaimed property which might be reclaimed (identify the estimated liability for unclaimed property at year-end and provide a description of the method used to arrive at such estimate).

Revenues should be recorded for all unclaimed property received.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NONOPERATING REVENUES

ACCOUNT RANGE: 481000 - 489999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

The use of the category nonoperating revenues should be limited to proprietary funds. Nonoperating revenue is a GAAP category and should not appear on financial statements issued on a budgetary basis.

Transactions included in nonoperating revenues should be limited to items which are not directly related to the principal and usual activity of the fund. Nonoperating revenues should not include transactions applicable to the provision of goods and services to customers. Generally, transactions types included in nonoperating activities include the following:

interest and dividend revenues not connected with operations,

taxes which are not related directly with the sale of goods and services,

grants and subsidies not used for capital outlay, and

gains and losses on investments.

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OTHER FINANCING SOURCES AND TRANSFERS

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: OTHER FINANCING SOURCES

ACCOUNT RANGE: 471000, 474000 - 477999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

In accordance with GAAP, not all increases in governmental fund financial resources can be classified as revenue. Certain increases instead are reported as other financing sources. With the exception of transfers in (471000 account series), proceeds from the sale of general capital assets (475000 account series) and proceeds of general long-term debt (474000 account series), the other financing sources accounts are GAAP accounts and should not appear on budgetary basis accounting records.

For budgetary accounting purposes, the proceeds from the sale of general capital assets should be recorded in the 475000 series of accounts but disclosed as other revenues for budgetary financial reporting purposes. The 471000 series of accounts interfund transfers in should be utilized only by OTFS to record the receipt of state revenue collections funds. In addition, proceeds from long-term debt should be recorded in the 475000 series of accounts. This series of accounts will primarily be utilized to record the proceeds from general obligation bonds issued by GSFIC.

TRANSFERS IN (471000 - 471999)

Transfers in are financial inflows from other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements or loans.

OTHER FINANCING SOURCES - CAPITAL LEASES/INSTALLMENT PURCHASES (476000)

GAAP requires capital leases/installment purchases to be recorded in a manner similar to the accounting treatment provided for debt. Further discussion of this subject can be found in this section of the manual under the topic “Capital Leases/Installment Purchases Payable.”

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: INTERFUND TRANSFERS (Accrual Basis Funds)

ACCOUNT RANGE: 471000 - 471999 and 750000 - 750999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

These interfund transfer accounts apply only to proprietary funds, fiduciary funds and proprietary and fiduciary component units. Interfund transfers accounts are GAAP accounts and should not appear on budget basis financial records.

The interfund transfer accounts have been included on the State Chart of Accounts only to facilitate accounting system inclusion of interfund transfers on the basic statements of activities for the accrual basis funds. Interfund transfers are disclosed on the Statement of Revenues, Expenses and Changes in Fund Net Assets as a separate category following nonoperating revenues/expenses and capital contributions. Accordingly, all interfund transfers applicable to proprietary funds, fiduciary funds and proprietary and fiduciary component units should be recorded in these accounts.

The definition of an interfund transfer for both accrual basis and modified accrual basis funds are the same. See Section One of this manual for a discussion of interfund activity which includes interfund transfers. Also, see within this section of the manual the topic titled “Other Financing Uses” for a discussion of the interfund transfer accounts applicable to the modified accrual basis funds.

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APPROPRIATIONS, GOVERNOR'S EMERGENCY FUNDS AND CARRYOVER

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: STATE APPROPRIATIONS, GOVERNOR'S EMERGENCY FUNDS AND OTHER STATE FUNDS

ACCOUNT RANGE: 401000, 403000 - 404999

GEORGIA LAWS

Ga. Const. Art. III, Sec. IX, Para. II. Preparation, submission, and enactments of general appropriations bill.

(a) The Governor shall submit to the General Assembly within five days after its convening in regular session each year a budget message and a budget report, accompanied by a draft of a general appropriations bill, in such form and manner as may be prescribed by statute, which shall provide for the appropriation of the funds necessary to operate all the various departments and agencies and to meet the current expenses of the state for the next fiscal year.

(b) The General Assembly shall annually appropriate those state and federal funds necessary to operate all the various departments and agencies. To the extent that federal funds received by the state for any program, project, activity, purpose, or expenditure are changed by federal authority or exceed the amount or amounts appropriated in the general appropriations Act or supplementary appropriation Act or Acts, or are not anticipated, such excess, changed or unanticipated federal funds are hereby continually appropriated for the purposes authorized and directed by the federal government in making the grant. In those instances where the conditions under which the federal funds have been made available do not provide otherwise, federal funds shall first be used to replace state funds that were appropriated to supplant federal funds in the same state fiscal year. The fiscal year of the state shall commence on the first day of July of each year and terminate on the thirtieth of June following.

(c) The General Assembly shall by general law provide for the regulation and management of the finance and fiscal administration of the state.

Ga. Const. Art. III, Sec. IX, Para. V. Other or supplementary appropriations.

In addition to the appropriations made by the general appropriations Act and amendments thereto, the General Assembly may make additional appropriations by Acts, which shall be known as supplementary appropriation Acts, provided no such supplementary appropriation shall be available unless there is an unappropriated surplus in the state treasury or the revenue necessary to pay such appropriation shall have been provided by a tax laid for such purpose and collected into the general fund of the state treasury. Neither house shall pass a supplementary appropriation bill until the general appropriations Act shall have been finally adopted by both houses and approved by the Governor.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: STATE APPROPRIATIONS, GOVERNOR'S EMERGENCY FUNDS AND OTHER STATE FUNDS

50-5A-7. Duties of Office of Treasury and Fiscal Services generally;….

(a) It shall be the duty of the Office of Treasury and Fiscal Services:

(1) To receive and keep safely all moneys which shall from time to time be paid to the treasury of this state, and to pay all warrants legally drawn on the treasury by the Governor and countersigned by the Comptroller General or, in the Comptroller General's absence, by the deputy comptroller general, and to pay all drafts of the President of the Senate and the Speaker of the House of Representatives for sums lawfully due the members and officers of their respective bodies;

(2) To keep good and sufficient accounting records of every sum of money received into, or disbursed from, the state treasury, utilizing an accounting system in conformity with generally accepted accounting principles and approved by the state auditor;…

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Revenue for State appropriations and Governor's Emergency Funds should only be recorded on financial statements presented on the budgetary basis. These transactions should be disclosed as interfund transfers when financial statements are prepared in conformity with GAAP.

GOVERNOR'S EMERGENCY FUNDS

Governor's Emergency Funds should be recorded as revenue (403001) and receivable (121003), State Appropriations Receivable – Governor's Emergency Fund, upon receipt of the executive order authorizing transfer of the funds from the Office of Treasury and Fiscal Services.

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.

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EXPENDITURES/EXPENSES

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: **THREE – ACCOUNTING PROCEDURES**
TOPIC: **EXPENDITURES AND OPERATING EXPENSES**

ACCOUNT RANGE: **510000 - 520999, 522000 - 524999, 598000 - 599999, 612000 - 622999, 625000 - 627999, 640000, 648000, 651000 - 654999, 661000 - 663999, 671000 - 672999, 680000, 695000 - 696999, 700000, 703000, 705000, 710000, 712000 - 718999, 720000 - 729999, 733000, 740000 - 742999**

GEORGIA LAWS

Ga. Const., Art. III, Sec. VI, Para. VI. Gratuities.
(a) Except as otherwise provided in the Constitution, (1) the General Assembly shall not have the power to grant any donation or gratuity or to forgive any debt or obligation owing to the public, and (2) the General Assembly shall not grant or authorize extra compensation to any public officer, agent, or contractor after the service has been rendered or the contract entered into.

Ga. Const., Art. III, Sec. IX, Para. III. General appropriations bill.
The general appropriations bill shall embrace nothing except appropriations fixed by previous laws; the ordinary expenses of the executive, legislative, and judicial departments of the government; payment of the public debt and interest thereon; and for support of the public institutions and educational interests of the state. All other appropriations shall be made by separate bills, each embracing but one subject.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

There are variances between the State's budgetary basis of accounting as it pertains to expenditures/expense and accounting practices prescribed by GAAP. These variances are primarily timing differences which relate to when an expenditure should be recorded. Significant variance between GAAP and the State's budgetary basis of accounting are discussed below.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: EXPENDITURES AND OPERATING EXPENSES

Governmental Funds - Modified Accrual Basis of Accounting
Under the modified accrual basis of accounting, it is not sufficient for an economic event to have occurred for an event to effect the operating statement but, in addition, the related cash flow must occur within a short-enough time frame for the event to have an effect on current spendable resources. In other words, expenditures are required to be recorded when a financial event is expected to draw upon current financial resources. In practice, most State expenditures should be recognized when the goods and services have been received since sufficient funds normally are available at fiscal year end to liquidate operating liabilities.

Encumbrance accounts are budgetary accounts which record only commitments; therefore, encumbrances do not meet GAAP expenditure recognition criteria. Encumbrances under the modified accrual basis of accounting are disclosed as a reservation of fund balance (328000 account series). Only when the actual goods and services are received should expenditures and related liabilities be recorded.

Capital assets purchased by governmental funds and governmental component units are required to be recorded as expenditures, as are principal payments on long-term debt.

As noted above, governmental funds which are maintained on the modified accrual basis of accounting, for the most, part should recognize expenditures as soon as a liability is incurred (goods and services received). However, for certain long-term liabilities, expenditures should be recorded only to the extent that the liability will be liquidated with available financial resources. Liabilities of this type which State organizations might frequently record include compensated absences, capital leases and claims and judgments.

Proprietary Funds, Fiduciary Funds, Component Units and Government-Wide Statements – Accrual Basis of Accounting
Under the accrual basis of accounting, expenses are recorded rather than expenditures. Expenses are defined as outflows of assets or the incurring of liabilities (or combination of both) resulting from delivering or producing goods, rendering services, or carrying out other activities that constitute the organization's ongoing major operations. Expenses recorded in these funds should be consistent with those of a commercial enterprise.

Under the accrual basis of accounting, transactions and events are recognized as expense when they occur regardless of when the related cash flows take place. These funds report both current and long-term liabilities that are expected to be paid from the fund. However, in practice, as is the case for the modified accrual basis funds, normal operating expenses should be recognized when goods/services have been received. Examples of transactions which are presented within

the fund financial statements in a manner which differs from the modified accrual basis include; variances in the manner of presenting long-term liabilities, capital assets, certain bond related costs and the presentation of depreciation expense.

Depreciation expense should be recorded within the accrual basis funds as an operating expense and closed along with other operating expenses directly to net assets in a manner similar to the procedures used by commercial enterprises regardless of the source of funds used to purchase the asset. GAAP allows the government to determine the method to be used to calculate depreciation expense and the estimated useful life of its capital assets. Depreciation expense should be measured by allocating the net cost of depreciable assets (historical cost less estimated salvage value) over their estimated useful life in a systematic and rational manner.

Budget Fund - Budgetary Basis of Accounting
State organizations included in the Appropriations Act must record expenditures in accordance with State budgetary accounting requirements. State budgetary accounting practices require expenditures to be recorded when a vendor has been selected and a purchase order approved or a contract executed. In general, budgetary basis expenditures are recorded based on encumbrances. This differs from GAAP in that goods and services need not have been received for liabilities and expenditures to be recorded. Within this section of the manual, the topic titled "Accounts Payable, Intergovernmental Payables, Contracts Payable, Payroll/Withholdings Payable and Benefits Payable" provides additional guidance concerning the requirements for recording budget basis expenditures.

State organizations, included in the Appropriations Act, and reporting in accordance with GAAP as proprietary funds should record expenditures for budgetary reporting purposes in the same manner as noted above. In addition, for budgetary reporting purposes, they should not capitalize capital assets, record depreciation expense, record compensated absence expense nor amortize deferred charges.

SYNOPSIS OF SIGNIFICANT VARIANCES BETWEEN GAAP AND BUDGET BASIS

If GAAP financial statements are not provided, auditors must be furnished with information to meet the following GAAP reporting requirements:

Encumbrances should not be recorded as expenditures/expenses. (See Accounting Procedures Topic: Accounts Payable.)
Accrual basis funds and the government-wide financial statements should reflect expense for depreciation. (See Accounting Procedures Topic: Capital Assets.)

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: EXPENDITURES AND OPERATING EXPENSES

Accrual basis funds and the government-wide financial statements should record long-term liabilities such as compensated absences and claims and judgments as expense. (See Accounting Procedures Topic: Compensated Absences and Claims and Judgements Payable.)

Accrual basis funds and the government-wide financial statements should amortize deferred charges. (See Accounting Procedures Topic: Deferred Charges.)

Accrual basis funds and the government-wide financial statements should not record expenditures for the purchase of capital assets. Capital assets should be capitalized when purchased. (See Accounting Procedures Topic: Capital Assets.)

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: NONOPERATING EXPENSES

ACCOUNT RANGE: 743000 - 747999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
Nonoperating expenses are applicable to proprietary funds only.

Nonoperating expense is a GAAP category and should not appear on financial statements issued on a budgetary basis.

NONOPERATING EXPENSE TRANSACTION TYPES
Transactions included in nonoperating expenses should be limited to items which are not directly related to the primary activity of the proprietary fund. Nonoperating expenses should not include transactions applicable to the cost of providing goods and services to customers. Generally, expense transactions included in nonoperating activities include interest expense which is not connected with operations and paying agent fees for bonds and escrow accounts.

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OTHER FINANCING USES

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: OTHER FINANCING USES

ACCOUNT RANGE: 750000 and 753000

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
The use of the other financing uses series of accounts should be limited to governmental funds. Other financing uses is a GAAP category and should not appear on financial statements issued on a budgetary basis.

OTHER FINANCING USES TRANSACTION TYPES
Under GAAP, not all decreases in governmental fund financial resources can be classified as expenditures. Certain decreases instead are reported as other financing uses. For State accounting purposes, examples of transactions which should be included in this category are transfers out and amounts paid to bondholders or placed in escrow in connection with refundings resulting in the redemption or defeasance of debt.

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SECTION FOUR
OTHER PROCEDURAL ISSUES

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: FOREWORD

This section's purpose is to address issues which are procedural in nature and which do not readily relate to other sections of this manual. As the situation warrants, additional procedures will be added to this section.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: EMPLOYEE TRAVEL INCURRED ON BEHALF OF ANOTHER AGENCY

ACCOUNT RANGE: 640000

GEORGIA LAWS

45-7-28.1. Employee travel reimbursement; rules and regulations to be issued by the Department of Audits and Accounts and the Office of Planning and Budget.

(a) The Department of Audits and Accounts and the Office of Planning and Budget are authorized and directed to:

(1) Develop jointly and issue rules and regulations governing employee travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably; and

(2) Review such rules and regulations at least annually and revise them as necessary.

(b) The agencies, boards, and commissions of this state are directed to adhere to the employee travel reimbursement rules and regulations established by the Department of Audits and Accounts and the Office of Planning and Budget unless granted an exception on an individual basis for unusual circumstances by both of the issuing agencies. The Department of Audits and Accounts is authorized and directed to include in its annual audits of the financial accounts of the state agencies, boards, and commissions any audit exception to such established rules and regulations.

50-6-27. Annual personnel report; copies for General Assembly; public inspection.

The state auditor shall prepare each year a report showing the entire personnel of every office, institution, board, department, and commission in the executive branch of the state government, of every state authority, of every university or college in the University System of Georgia, and of every local board of education. The report shall list the name, title or functional area, salary, and travel expense incurred by each such individual, which information shall be allocated to the respective office, institution, board, department, commission, authority, university, college, or local board of education affected. The report shall be kept in the state auditor's office and shall be available for public inspection during regular business hours. Copies of the report or portions of the report shall be made available on request. Each office, institution, board, department, commission, authority, university, college, and local board of education is required and directed to submit to the state auditor, in a format prescribed by the state auditor, a listing of all personnel of such office, institution, board, department, commission, authority, university, college, or local board of education showing name, title or functional area, salary, and travel expense for each individual. The state auditor shall furnish each member of the General Assembly a card or form so that a copy of such report may be requested by any member who desires one.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: EMPLOYEE TRAVEL INCURRED ON BEHALF OF ANOTHER AGENCY

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

Periodically, an employee of one state organization may, in performing specific duties for another state organization, incur travel expenditures/expenses as a direct result of performing such duties. The state organization making payment of such employee travel should record these expenditures/expenses in account 640208, entitled "Employee Travel Between State Organizations," and, subsequently, submit a listing of such expenditures/expenses to the Department of Audits and Accounts for inclusion in the annual Personal Services, Travel Expense and Reimbursed Expenses Compilation Report.

Example: The Department of Administrative Services (DOAS) reimbursed travel expenditures/expenses when employees of other state organizations participated in the Phoenix System training.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: PAYMENTS TO BOARD MEMBERS

LAWS AND REGULATIONS

US Treasury Regulations §31.3401
Internal Revenue Code §6250-17-22
The accounting method for recording payments made to elected or appointed board and commission members of state governmental entities is determined by guidelines set forth in the Internal Revenue Code and Treasury Regulations. The Internal Revenue Code and Treasury Regulations address the issue from a perspective of whether the individuals are viewed as employees or independent contractors of the particular governmental entity.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES
State entities should make payments to elected or appointed board and commission members for compensation that is not considered "reimbursable" per Internal Revenue Code § 62 through the payroll system. The expenditure/expense should be recorded in Account 510003, "Other Supplemental Pay". Payments are not considered "reimbursable" expenses per Internal Revenue Code § 62 if: (1) the individual is not required to substantiate expenses in order to be paid; or (2) the individual is allowed to retain any amount in excess of substantiated expenses.

Payments recorded in Account 510003 should be reported to the Department of Audits as salary expense for inclusion in the Report of the State Auditor. This will necessitate that the individuals be issued W-2s at the end of the year as opposed to 1099s.

Payments made for expenditures/expenses that meet the criteria per Internal Revenue Code § 62 should be recorded in an account appropriate to the expenditure/expense being reimbursed. If the reimbursement is travel related, the entity should record the expenditure/expense in the appropriate travel account and report the amount to the Department of Audits for inclusion in the Report of the State Auditor.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: GSFIC – FUNDED CONSTRUCTION PROJECTS

GEORGIA LAWS

Many of the State's major construction projects are funded with proceeds from the sale of general obligation bonds issued by the Georgia State Financing and Investment Commission (GSFIC). OCGA Section 50-17-22 provides GSFIC with the responsibility for the issuance of all public debt of the State, including debt resulting from the sale of general obligation bonds and guaranteed revenue bonds. GSFIC is further responsible for the proper application of the proceeds of such debt to the purposes for which it is incurred. Proceeds from the sale of bonds are used to finance major construction projects throughout the State.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

The Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300.106, states that the capital projects fund type may be used "to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund." Capital projects funds use the same flow of current financial resources measurement focus and modified accrual basis of accounting used by other governmental fund types.

OPTION 1:

Organizations that receive approval for construction projects to be funded through GSFIC may rely on assistance from GSFIC in administration of the project. In this situation, GSFIC accepts responsibility for managing the project from the planning stages through completion of the construction. GSFIC makes payments to contractors and vendors directly. Since the beneficiary organization does not actually receive funds nor make payments, none of the activity during the construction period should be recorded on the organization's accounting records. All activity during this period is recorded by GSFIC.

Upon completion of the project, the appropriate assets should be recorded by the beneficiary organization in accordance with the guidance provided within this manual in Section Three - Accounting Procedures under the topic "Capital Assets." Cost of the asset recorded on the organization's accounting records should be obtained from GSFIC.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: GSFIC – FUNDED CONSTRUCTION PROJECTS

OPTION 2:

Certain organizations receiving approval for GSFIC funded construction projects retain complete responsibility for project administration. The organization hires all contractors and vendors to be used during the project and manages the project through its completion. The organization pays vendors directly and is reimbursed for payments from GSFIC. All revenue (interfund transfer) and expenditure/expense should be recorded by the organization in its accounting records in Fund 05, designated by GTA as the Capital Projects Fund. This information is also recorded in the accounting records of GSFIC.

Organizations may be involved in numerous construction projects funded through GSFIC in a particular fiscal year. All activity should be recorded in Fund 05, however, program identifiers (see Section Two - State Chart of Accounts and Other Accounting Identifiers of this manual under the topic "Fund Source (Program) Identifiers") should be used to track activity separately for each project.

Certain construction projects may still be funded through budgetary appropriation. These projects must remain a part of the organization's statutory budget and should be recorded in the organization's budget fund.

Utilization of Capital Projects Fund ensures that activity is recorded in the appropriate manner outlined by GAAP and also facilitates elimination entries at the government-wide financial statement level as a result of duplicate reporting at the beneficiary organization and GSFIC. This provides for consistent accountability and reporting standards throughout the State.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: ACCOUNTING FOR PER DIEM AND FEES AND CONTRACTS

ACCOUNT RANGE: 651000 – 654000

GEORGIA LAWS

OCGA 13-1-1. Contract defined – Generally.

A contract is an agreement between two or more parties for the doing or not doing of some specific thing.

OCGA 13-1-2. Contract defined – Executed and executory contracts.

(a) An executed contract is one in which all the parties thereto have performed all obligations which they have originally assumed.
(b) An executory contract is one in which something remains to be done by one or more parties.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

State entities should record expenditures/expenses for both Per Diem and Fees and Contracts in accordance with the account definitions found within this manual in Section: Two – State Chart of Accounts. This requirement applies regardless of the object class (subclass) being utilized.

State entities should make every effort to classify all expenditures/expenses, based on a contract, properly into the specific expenditure/expense accounts to which the contracted goods or services relate. Account 653000 – Contracts-Private and account 654000 – Contracts-State Organizations should only be utilized for the recording of expenditures/expenses when specific expenditure/expense accounts cannot be determined.

For State budgetary accounting purposes, separate object classes (subclasses) have been established for Per Diem and Fees (Object Class 308) and for Contracts (Object Class 312). In no instances, should expenditures/expenses for per diem and fees (Account Numbers 651000 or 652000) be charged to Object Class 312 – Contracts; nor should expenditures/expenses for contracts (Account Numbers 653000 or 654000) be charged to Object Class 308 – Per Diem and Fees. If a budget unit of the State of Georgia has incorrectly budgeted their appropriation due to these two object classes being separated, appropriate budgetary procedures should be utilized to correct this problem.

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: OUTSTANDING CHECKS

ACCOUNT RANGE: 262000

GEORGIA LAWS

44-12-193. When property held, issued, or owing in ordinary course of holder's business presumed abandoned.

All tangible and intangible property, including any income or increment thereon, less any lawful charges, that is held, issued, or owing in the ordinary course of the holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned, except as otherwise provided by this article. Property is payable or distributable for the purpose of this article notwithstanding the owner's failure to make demand or to present any instrument or document required to receive payment.

44-12-206. When unpaid wages presumed abandoned.

Unpaid wages, including wages represented by unpresented payroll checks owing in the ordinary course of the holder's business, that have remained unclaimed by the owner for more than one year after becoming payable are presumed abandoned.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

The "Disposition of Unclaimed Property" Act (OCGA § 44-12-190 through 44-12-235) provides for procedures to be followed for those holding property for someone else, but contact has been lost with that owner. Outstanding checks to both individuals and vendors are defined by the Act as an example of the type of property to which this Act applies. Additionally, this Act applies to all State organizations.

In general, the Disposition of Unclaimed Property Act requires that unclaimed property be reported and remitted to the Department of Revenue on an annual basis after a defined holding period has expired. The holding period is the time that must elapse before the property is considered abandoned. The duration of the holding period depends on the type of property being held.

For outstanding checks written to individuals for the payment of wages (e.g., personal service expense), the Act defines that a one (1) year holding period is required before that payment is deemed to be unclaimed property. For all other outstanding checks such as payments to vendors for goods and services rendered or to individuals for travel, etc., the Act defines that a five (5) year holding period is required before the payment is considered to be unclaimed property.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: OUTSTANDING CHECKS

This guidance is provided for all State organizations in regards to how outstanding checks should be accounted for. Although this guidance was written with the "Disposition of Unclaimed Property" Act in mind, it is not guidance for complying with Act itself. The forms and instructions for reporting and remitting unclaimed property should be obtain directly from the Department of Revenue.

An outstanding check is any check that has not cleared the bank and that has not been cancelled or voided. Outstanding checks may be one of two types: 1) uncashed or 2) unclaimed. An uncashed check is one that has been mailed or delivered to the payee but which remains outstanding. Uncashed checks are those which are no longer in the possession of the issuing organization. An unclaimed check is one which is pending delivery to the payee; this includes checks that have been mailed out but then returned to the issuing organization. Unclaimed checks are those which are in the possession of the issuing organization.

State organizations should review outstanding checks on each bank account on a monthly basis as a part of their normal bank reconciliation procedures. In addition, during the month August each year, State organizations should attempt to notify the payee at their last known address about any outstanding check written in a prior fiscal year for $50.00 or greater. If these attempts are not successful in getting the checks to clear the bank, all checks over a year old (both those for $50.00 and more and those less than $50.00) should be cancelled or voided.

When canceling or voiding these checks, it is essential to keep record of which checks were originally issued for personal service expense (e.g., wages) separate from all others. The entry[(A)] to account for the cancellation or voiding of the checks for personal service expense would be:

		Debit	Credit
101xxx	Cash in Banks Payroll Account xxxxxx	$ xxx	
[(A)]262056	Funds Held for Others – Payroll Checks Uncashed/Unclaimed		$ xxx

The sum of the face value of the cancelled or voided checks for personal service expense must be remitted to the Department of Revenue annually (by November 1) as unclaimed property. The entry to record this would be:

		Debit	Credit
262056	Funds Held for Others – Payroll Checks Uncashed/Unclaimed	$ xxx	
101xxx	Cash in Banks Operating Account xxxxxx		$ xxx

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: OUTSTANDING CHECKS

The entry[(A)] to record the canceling or voiding of all outstanding checks (except for personal service expense) is:

		Debit	Credit
10xxxx	Cash in Banks xxxxxx	$ xxx	
[(A)]262002	Funds Held for Others – Checks Uncashed/Unclaimed		$ xxx

The sum of the face value of all of the cancelled or voided checks must be remitted to the Department of Revenue annually (by November 1) as unclaimed property once they have met a five (5) year holding period requirement. If a check does clear the bank after being cancelled or voided, the above entry would just be reversed for the amount of the check that cleared. After the five (5) year holding period requirement, the entry to record the remittance of unclaimed property to the Department of Revenue would be:

		Debit	Credit
262002	Funds Held for Others – Checks Uncashed/Unclaimed	$ xxx	
101xxx	Cash in Banks Operating Account xxxxxx		$ xxx

All unclaimed checks in the possession of the issuing organization should be physically marked or stamped "CANCELLED" when they are cancelled or voided from the accounting system to prevent them from being deposited or cashed.

[(A)] If your accounting system automatically generates a credit to the account you originally debited when a check is cancelled or voided, you will need to post a debit to that original account when making this credit to the liability account (either 262002 or 262056).

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: CAPITAL ASSET GUIDE

ACCOUNT RANGE: 168000 – 178999, 180000 and 183000 - 189999

GEORGIA LAWS

See Section: Three – Accounting Procedures; Topic: Capital Assets on pages 3-1-23 through 3-1-25 of this manual.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

See Section: Three – Accounting Procedures; Topic: Capital Assets on pages 3-1-25 through 3-1-30 of this manual for accounting procedures regarding capital assets. The following document, *"State of Georgia Capital Assets Guide"* provides additional guidance; including asset category definitions, capitalization thresholds, depreciation methodologies, examples of expenditures for each class of assets and guidelines for construction in progress.

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STATE OF GEORGIA
CAPITAL ASSET GUIDE

RUSSELL W. HINTON
STATE AUDITOR

Capital Asset Guide

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Introduction

As of July 1, 2001, the State of Georgia is required to implement Governmental Accounting Standards Board (GASB) Statement No. 34 and No. 35, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments and Public Colleges and Universities*. Two key implementation challenges the new reporting model presents are infrastructure reporting and depreciation accounting.

The Georgia Department of Audits has prepared this Capital Asset Guide to help state organizations implement the new reporting requirements. Included in this guide are asset category definitions, capitalization thresholds, depreciation methodologies, examples of expenditures for each class of assets, and guidelines for construction in progress.

Questions concerning classifications listed in this Guide and the classification of expenditures made from general obligation bond funds should be referred to the Department of Law for resolution.

I. Capital Asset Definitions and Guidelines

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated life of greater than one year.

The State has invested in a broad range of capital assets that are used in the State's operations, which include:

- Land and land improvements
- Buildings and building improvements
- Improvements other than buildings
- Infrastructure
- Construction in progress
- Personal property
  - Furniture and equipment
  - Vehicles
  - Software developed or obtained for internal use
  - Other assets
    1) Works of art and historical treasures
    2) Library books and materials
    3) Intangible assets

Capital Asset Classification

Assets purchased, constructed or donated that meet or exceed the State's established capitalization thresholds or minimum reporting requirements must be uniformly classified in conformity with the *Accounting Procedures Manual*.

Capitalization Thresholds

Standard capitalization thresholds for capitalizing assets have been established for each Asset Category. All state organizations are required to use these thresholds.

Class of Asset	Threshold
Land/land improvements	Capitalize All
Buildings/building improvements	$100,000
Improvements other than buildings	$100,000
Infrastructure	$1,000,000
Personal property (equipment/furniture/vehicles)	$5,000
Library books/materials (collections)	Capitalize All If Collection exceeds $100,000
Works of art/historical treasures	Capitalize All
Software developed or obtained for internal use	$1,000,000

Capital Asset Acquisition Cost

Capital assets should be recorded and reported at their historical costs, which include the vendor's invoice (plus the value of any trade-in), plus sales tax, initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees. The cost of capital assets recorded in ***governmental activities*** will not include capitalized interest. However, for proprietary funds, interest is capitalized on:

- Assets that are constructed or otherwise produced for a state organization's own use (including assets constructed or produced for the enterprise by others for which deposits or progress payments have been made)
- Assets intended for sale or lease that are constructed or otherwise produced as discrete projects (for example, real estate developments)

Capital Asset Donations

GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*, defines a donation as a voluntary nonexchange transaction entered into willingly by two or more parties. Both parties may be governments or one party may be a nongovernmental entity, including an individual. **A voluntary contribution of resources between state organizations reported as part of the primary government is not a donation**. In the case of such a transfer of an asset, the capital asset transferred should be reported at the same net book value previously reported by the transferring fund (historical cost less accumulated depreciation).

Assets donated by discretely presented component units or by parties outside the financial reporting entity should be reported at their fair market value on the date the donation is made.

Leased Equipment

Equipment should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair value of the leased property.

Leases that do not meet any of the above requirements should be recorded as an operating lease and reported in the notes to the financial statements.

Depreciating Capital Assets

Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible. For a definition of an “inexhaustible asset,” see the Works of Art and Historical Treasures section of this guide.

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used by all state organizations. State organizations should use the following month convention for indicating when the asset was rendered into service.

For estimated useful lives, state organizations can use general guidelines obtained from professional or industry organizations, information for comparable assets of other governments, or internal

information. In determining useful life, a state organization should consider an asset's present condition and how long it is expected to meet service demands. The method of estimating the useful life should be formally documented by the state organization.

Depreciation data should be calculated and recorded within the state organization's capital asset records for each eligible asset. Accumulated depreciation should be summarized and posted to the accounting general ledger. Depreciation for state assets will be a "memo entry" and will not be funded under the Appropriation Act.

Residual Value

In order to calculate depreciation for an asset, the estimated residual value, if any, must be declared before depreciation can be calculated. The use of historical sales information becomes invaluable for determining the estimated residual value. Proceeds from sale of assets must be netted against residual value in computing net gain or loss from sale.

Sale of Capital Assets

When an asset is sold to a non-state entity or another state agency, a gain or loss must be recognized in the accounting records when:

- cash is exchanged and the amount paid does not equal the net book value of the asset
- cash is not exchanged and the asset is not fully depreciated or has a residual value.

A gain or loss **is not** recorded when:

- cash exchanged equals the net book value and the asset does not have a residual value
- cash is not exchanged and the asset is fully depreciated and has no residual value.

Computation of Gain and Loss from Sale of Assets

To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

Example:	Asset's Historical Cost	$ 10,000
	Less Accumulated Depreciation	7,000
	Net book value	$3,000
	Proceeds Received	2,000
	Loss from Sale of Asset	$ 1,000

If the asset has been fully depreciated and has a residual value, then the proceeds must be subtracted from the residual value to compute the gain or loss.

Example:	Asset's Historical Cost	$ 10, 000
	(residual value = $1,000)	
	Less Accumulated Depreciation	9,000
	Residual value	$1,000
	Proceeds Received	2,000
	Gain from Sale of Asset	$ 1,000

Note: When the sale is between state organizations, the selling agency's historical cost of the asset and the accumulated depreciation should be carried to the agency buying/receiving the asset.

Net Book Value – asset's historical cost less the accumulated depreciation.

Assets Acquired by the Exchange of Other Assets

Similar assets – When recording an exchange of similar assets, agencies must use a book value basis for the assets surrendered or acquired.

- When assets are exchanged and no monetary consideration is paid or received, the cost of the asset acquired is recorded at the book value of the asset surrendered.
- Where monetary consideration is given, the new asset must be recorded at the sum of the cash paid plus the book value of the asset surrendered.

Dissimilar assets – When recording an exchange of dissimilar assets, state organizations must:

- Record the value of the asset being traded and the resulting transaction for acquiring the new asset, using the fair value of the asset being traded.
- If cash is used to purchase the asset, agencies must record the transaction for the new asset as cash paid plus the fair value of the asset surrendered.

Assets Held in Trust

Capital assets held by a state organization on behalf of a non-state entity (such as art collections owned by families, estates and others) and under the temporary control of the state organization should be accounted for on the property records for accountability purposes. This includes assets owned by the federal government that have been loaned to a state entity. Since these assets are not owned by the State, these assets should be recorded in the property records at a cost of zero.

Controlled Assets

Controlled assets are assets of the state that must be secured and tracked as inventory as set forth by Ga. Code Section 50-16-161. This Code Section states that movable personal property with an acquisition cost of $1,000 or more must be inventoried and tracked by state agencies. In addition to controlled assets identified by Georgia Law, an agency may inventory other assets it considers high risk or for management purposes. Controlled assets with an acquisition cost of less than $5,000 will not be capitalized or depreciated for general purpose external financial reporting purposes.

New/Revised Object Codes for Capital Assets

ASSET CATEGORIES	Capitalize	Object Code Number and Title
Land and Land Improvements	CAPITALIZE	170000 - Land and Land Improvements
Buildings and Building Improvements	CAPITALIZE	171000 – Buildings and Building Improvements
		172000 – Accumulated Depreciation –Building and Building Improvements
Improvements Other Than Buildings	CAPITALIZE	173000 - Improvements Other Than Buildings
		174000 - Accumulated Depreciation – Improvements Other Than Buildings
Infrastructure	CAPITALIZE	183000 - Infrastructure
		184000 - Accumulated Depreciation – Infrastructure
Machinery And Equipment	CAPITALIZE	175000 - Machinery and Equipment
		176000 - Accumulated Depreciation – Machinery and Equipment
Library Books & Reference Materials	CAPITALIZE	177000 - Library Collections
		178000 - Accumulated Depreciation - Library Collections
Works of Art and Historical Treasures	CAPITALIZE	185000 - Capitalized Collections
		186000 - Accumulated Depreciation Capitalized Collections
		187000 - Works of Art and Historical Treasures – Non-Depreciable
Computer Software	CAPITALIZE	168000 - Computer Software
		169000 - Accumulated Depreciation – Computer Software
Intangible and Other Assets	CAPITALIZE	188000 – Intangible and Other Assets
		189000 – Accumulated Depreciation – Intangible and Other Assets
Construction in Progress	CAPITALIZE	180000 – Construction in Progress

II. Capital Asset Categories

Land and Land Improvements

Land Definition

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life (indefinite).

Land Improvement Definition

Land improvements consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.

Depreciation Methodology

Land and land improvements are inexhaustible assets and do not depreciate over time.

Capitalization Threshold

All acquisitions of land and land improvements will be capitalized.

<u>Examples of Expenditures to be Capitalized as Land and Land Improvements</u>

- Original purchase price or fair market value at time of gift
- Commissions
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
- Land excavation, fill, grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Interest on mortgages accrued at date of purchase
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land
- Water wells (includes initial cost for drilling, the pump and its casing)
- Right-of-way

Buildings and Building Improvements

Building Definition

A building is a structure that is permanently attached to the land and is not intended to be transportable or moveable. Buildings that are an ancillary part of the state's highway network, such as rest area facilities and toll buildings will be reported as infrastructure rather than as buildings.

Building Improvement Definition

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as a betterment and recorded as an addition of value to the existing building if the expenditure for the improvement meets or exceeds the capitalization threshold, or the expenditure increases the life or value of the building by 25 percent of the original life period or cost.

Depreciation Methodology

The straight-line depreciation method (historical cost – residual value)/useful life) will be used for buildings and building improvements. Residual value should be set at 10% of the buildings historical cost. Subsequent improvements that change the use or function of the building shall be depreciated.

Buildings designated, as "historical" will not be depreciated unless used in the operations of the State of Georgia. However, any improvements or betterments not deemed "historical" will be depreciated the same as any other improvements or betterments made to a building.

Capitalization Threshold

The capitalization threshold for buildings and building improvements is $100,000.

Examples of Expenditures to be Capitalized as Buildings

Purchased Buildings

- Original purchase price
- Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos abatement)
- Professional fees (legal, architect, inspections, title searches, etc.)

- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place or render the asset into operation

Constructed Buildings

- Completed structure costs
- Interest accrued during construction (proprietary activities only)
- Cost of excavation or grading or filling of land **for a specific building**
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Unanticipated costs such as rock blasting, piling, or relocation of the channel of an underground stream
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions, or enlargements)

Examples of Expenditures to be Capitalized as Improvements to Buildings

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which meets or exceeds the capitalization threshold, or the expenditure increases the life or value of the building by 25 percent of the original life period or cost. A replacement may also be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item/part such as replacement of an old shingle roof with a new fireproof tile roof. Replacement or restoration to original utility level would not. Determinations must be made on a case by case basis.

- Conversion of attics, basements, etc., to usable office, clinic, research or classroom space
- Structures ***attached*** to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems
- Installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing

- Installation or upgrade of window or door frames, upgrading of windows or doors, built-in closet and cabinets
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)
- Other costs associated with the above improvements

Building Maintenance Expense

The following are examples of expenditures ***not*** to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expense.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Interior decoration, such as draperies, blinds, curtain rods, wallpaper
- Exterior decoration, such as detachable awnings, uncovered porches, decorative fences, etc.
- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities
- Any other maintenance-related expenditure which does not increase the value or useful life of the building

Improvements Other Than Buildings

Improvements Other Than Buildings Definition

Assets (other than general use buildings) built, installed or established to enhance the quality or facilitate the use of land for a particular purpose. Depreciable improvements made to land that should be capitalized as a betterment if the improvement is at the capitalization threshold.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for improvements.

Capitalization Threshold

The capitalization threshold for improvements is $100,000.

Examples of Expenditures to be Capitalized as Improvements Other than Buildings

- Fencing and gates
- Landscaping
- Parking lots/driveways/parking barriers
- Outside sprinkler systems
- Recreation areas and athletic fields (including bleachers)
- Golf courses
- Paths and trails
- Septic systems
- Swimming pools, tennis courts, basketball courts
- Fountains
- Plazas and pavilions
- Retaining walls

Infrastructure

Infrastructure Definition

Assets that are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

Note: Prospective reporting of general infrastructure assets is required beginning in fiscal 2002. Also required is the retroactive reporting of infrastructure assets purchased, constructed, or donated in fiscal years ending after June 30, 1980 or that received major renovations, restorations, or improvements during that period.

Infrastructure Improvements

Infrastructure improvements are capital events that materially extend the useful life and/or increase the value or capacity of the infrastructure. A change in capacity increases the level of service provided by infrastructure. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased.

Infrastructure improvements should be capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement is at the capitalization threshold or increases the life or value of the asset by 25 percent of the original cost or life period.

Maintenance Costs

Maintenance costs allow infrastructure to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for infrastructure assets.

Capitalization Threshold

The capitalization threshold for infrastructure is $1,000,000. Infrastructure already capitalized will remain capitalized.

Jointly Funded Infrastructure

Infrastructure paid for jointly by the state and other governmental entities should be capitalized by the entity responsible for future maintenance.

Examples of Expenditures to be Capitalized as Infrastructure

- Highways (Including Rest Areas)
- Roads and Streets (Including Curbs, Gutters, Sidewalks, Signage and Fire Hydrants)
- Bridges
- Railroads
- Canals and Waterways (Including Wharfs, Docks, Sea Walls, Bulkheads, and Boardwalks)
- Dams and Drainage Facilities
- Radio and Television Transmitting Towers
- Electricity, Water and Gas Lines (Main Lines, Distribution Lines, and Tunnels)
- Fiber Optic and Telephone Distribution Systems (Between Buildings)
- Lighting Systems (For Highways and Roads)

Personal Property

Personal Property Definition

Fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and rendered into service. Improvements or additions to existing personal property that exceeds capitalization threshold or increases the value or life of the asset by 25 percent of the original cost or life should be capitalized as a betterment and recorded as an addition of value to the existing asset.

Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Depreciation Methodology

The straight-line depreciation method (historical cost, divided by useful life) will be used for personal property.

Capitalization Threshold

The capitalization threshold for personal property is $5,000. Personal property with a cost of at least $1,000 and under $5,000 will be accounted for as inventory but will not be capitalized.

Examples of Expenditures to be Capitalized as Personal Property

- Original contract or invoice price
- Freight charges
- Import duties
- Handling and storage charges
- In-transit insurance charges
- Sales, use, and other taxes imposed on the acquisition
- Installation charges
- Charges for testing and preparation for use
- Costs of reconditioning used items when purchased
- Parts and labor associated with the construction of equipment

Library Books and Reference Materials

Library Books and Materials Definition

A library book is generally a literary composition bound into a separate volume and identifiable as a separate copyrighted unit. Library reference materials are information sources other than books which include journals, periodicals, microforms, audio/visual media, computer-based information, manuscripts, maps, documents, and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries. Changes in value for professional, academic or research libraries may be reported on a aggregated net basis.

Library Characteristics

A professional, academic or research library normally has one or more of the following characteristics:

- Information is housed in a centralized location.
- Physical security measures are in place to protect the assets.
- Checkout procedures and policies exist and are used.
- Individual item costs and supplemental information is generally contained in a supplemental database.
- Volumes assigned to libraries are typically available to employees, students, and other individuals for check-out or use.
- Existence of the library helps the organization fulfill its mission.

- The value is material to the organization.
- Equipment assigned to libraries typically remains under central security for on-premises use.

A library may be reported on a composite basis by making net adjustments to total value to reflect increase or decrease in total value. Net adjustments must be made at least once annually by the close of the fiscal year.

Depreciation Methodology

The straight-line depreciation method will be used.

Capitalization Threshold

The library collection should be capitalized if the entire collection exceeds $100,000. All subsequent purchases of books and materials for a professional, academic or research library should be capitalized, as there is no minimum dollar amount. Library acquisitions are valued at cost or other reasonable basis; deletions are valued at annually adjusted average cost. The library maintains records of all books and other library items, which suffice as detailed inventory records.

Books, periodicals and other materials purchased but not used in a library should be expensed unless they constitute a capital event.

Examples of Expenditures to be Capitalized
as Library Books and Materials

- Invoice price
- Freight charges
- Handling
- In-transit insurance charges
- Binding
- Electronic access charges
- Reproduction and like costs required to place assets in service, with the exception of library salaries

Works of Art and Historical Treasures

Works of Art and Historical Treasures Definition

Collections or individual items of significance that are owned by a state organization which are not held for financial gain, but rather for public exhibition, education or research in furtherance of public service. Collections or individual items that are protected and cared for or preserved and subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

Depreciation Methodology

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for exhaustible collections. Inexhaustible items should not be depreciated.

Exhaustible collections or items – items whose useful lives are diminished by display or educational or research applications.

Inexhaustible collection or items – where the economic benefit or service potential is used up so slowly that the estimated useful lives are extraordinarily long. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

Capitalization Threshold

All works of art and historical treasures acquired or donated will be capitalized as of July 1, 2001, unless held for financial gain.

If a collection is held for financial gain and not capitalized, a description of the collection and the reasons these assets were not capitalized must be available. When donated collection items are added to noncapitalized collections, program expense equal to the amount of revenues should be recognized.

Examples of Expenditures to be Capitalized as
Works of Art and Historical Treasures

- Collection of rare books, manuscripts
- Maps, documents and recordings
- Works of art such as paintings, sculptures, and designs
- Artifacts, memorabilia, exhibits
- Unique or significant structures

Computer Software

State Organizations – Other Than Colleges/Universities

For capitalizing computer software, state organizations should follow the guidance provided in AICPA Statement of Position 98-1, *Software Developed or Obtained for Internal Use*.

CAPITALIZATION OF COST/THRESHOLD

State organizations will record the payment for the purchase or development of computer software whose cost is $1,000,000 or greater and has an estimated useful life of more than one year.

Software development generally involves three phases. These phases and their characteristics are as follows:

- Preliminary project phase – when conceptual formulation of alternatives, the evaluation of alternatives, determination of existence of needed technologies and final selection of alternatives is made.
- Application development phase – Design of chosen path including software configuration and software interfaces, coding, installation of computer hardware and testing, including parallel processing phase.
- Post-implementation/operation phase – training and application maintenance activities.

Costs associated with the preliminary project and the postimplementation/operating phases should be expensed as incurred. Internal and external costs associated with the application development phase should be capitalized. Costs to develop or obtain software that allows for access or conversion of old data by new information systems should also be capitalized. General and administrative costs and overhead expenditures associated with software development should not be capitalized as costs of internal use software.

Capitalization of costs should begin when the preliminary project phase is complete and management has implicitly or explicitly authorized or commits to funding the software project with the intent it will be completed and used to perform its planned functions. Capitalization should cease no later than the time at which substantial testing is complete and the software is ready for its intended purpose or rendered in service.

Examples of Expenditures during the Application Development Phase to be Capitalized

- External direct costs of materials and services (third party fees for services)
- Costs to obtain software from third parties
- Travel costs incurred by employees in their duties directly associated with development
- Payroll and payroll-related costs of employees directly associated with or devoting time in coding, installing or testing
- For proprietary funds only, interest costs incurred during the application development

DEPRECIATION METHODOLOGY

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for software developed or obtained for internal use.

Construction in Progress

Construction in Progress Definition

Construction in Progress reflects the economic construction activity status of buildings and other structures, infrastructure (roadways, energy distribution systems, pipelines, etc.), additions, alterations, reconstruction, installation, and maintenance and repairs, which are substantially incomplete.

Depreciation Methodology

Depreciation is not applicable while assets are accounted for as Construction in Progress. See appropriate capital asset category when asset is capitalized.

Capitalization Threshold

Construction in progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

SECTION FIVE
INTERNAL CONTROLS

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Citizens demand and deserve cost effective government programs. They also expect to receive value for their tax dollars. Most major shortcomings that have been discovered in government programs, from lack of program accomplishment or results, to wasteful or fraudulent activity, can be traced to a breakdown in some component of the system of internal control. The purpose of this section of the Accounting Procedures and Instructions Manual is to guide employees of all State organizations in carrying out their responsibilities. This section, and the guidance contained herein, is not intended to take the place of management's judgment or to dictate how management chooses to carry out its responsibilities. It is presented to advise all employees in State organizations of the standards against which the performance of their programs and organizations will be assessed.

Internal control has been the focus of much attention over the past several years. This interest in internal control in government has increased in recent years as governments have become more complex and as taxpayers have demanded more accountability. Citizens are demanding more than just an accountability of how funds were spent. Government managers are now under the gun to demonstrate the value of the program and whether its objectives were met. One significant development concerning internal control occurred when The National Commission on Fraudulent Financial Reporting, known as the Treadway Commission, was created in 1985 to identify the causal factors of fraudulent financial reporting and to make recommendations to reduce its incidence. Recommendations made by the Treadway Commission led to a review of internal control literature by a task force called the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This task force issued a report in September 1992 called *Internal Control - Integrated Framework*. The report, referred to as the COSO report, was used as a guide in developing the information relating to internal controls included in this manual.

In 1988, the AICPA's Auditing Standards Board issued a revised auditing standard on internal control, Statement on Auditing Standards No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*. This Statement on Auditing Standards was amended in December 1995 with the issuance of SAS No. 78 "*Consideration of Internal Control in a Financial Statement Audit: An Amendment to Statement on Auditing Standards No. 55*", to reflect the definition and description of internal control contained in the COSO *Internal Control - Integrated Framework.*

Each State organization is responsible for adopting an internal control framework that is suitable for the type of services they provide. The establishment and maintenance of effective internal controls within a strong and effective internal control environment are fundamental components in the safe and sound management of all State organizations. An important aspect of every State organization's responsibility is to provide legislative bodies, citizen/tax payers, bond

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rating agencies, other governmental agencies, regulators and other interested parties, with reasonable assurance that the State organization's activities are controlled and the its risks are prudently and soundly managed.

Each State organization has a responsibility to assess their internal control system and use this information to design, implement, and monitor internal controls that are suitable for their organization. To accomplish this, they should be aware of current standards, become familiar with the COSO report, and follow the recommendations outlined in that report.

If State organizations build the components of an internal control system into its planning efforts as well as its daily activities, its members are more likely to avoid unnecessary costs, make quick responses as needs arise, and adapt to decreasing resources and changing political and economic climates.

DEFINITION OF INTERNAL CONTROL

Activities undertaken by management to increase the likelihood of achieving management objectives in the areas of efficiency and effectiveness of operations, reliability of financial reporting, compliance with laws and regulations, and safeguarding of assets.

Internal control is a process that keeps an organization on course in achieving its objectives. A system of such controls should provide reasonable assurance that entity objectives are being met. These objectives fall into for separate but related categories:

1. effective and efficient operations;
2. reliability of financial reporting;
3. compliance with applicable laws and regulations; and
4. safeguarding of assets.

Several key points should be made about this definition. First, people at every level of a State organization affect internal control. Internal control is, to some degree, everyone's responsibility. **Within each State organization, department heads are primarily responsible, and will be held accountable for internal control in their respective departments.** Second, effective internal control helps each State organization achieve its operations, financial reporting, and compliance objectives. Internal control keeps each State organization on course toward its objectives and the achievement of its mission, and minimizes surprises along the way. Internal control promotes effectiveness and efficiency of operations, reduces the risk of asset loss, helps

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to ensure the reliability of financial reporting, and compliance with laws and regulations. Third, internal control can provide only reasonable (not absolute) assurance regarding the achievement of an organization's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the realities that human judgment decision-making may be faulty, that persons responsible for establishing internal controls need to consider their relative costs and benefits, and that breakdowns that can occur because of human failures such as simple error or mistake. Moreover, controls can be circumvented by collusion of two or more people, or by management override of the internal control system.

Top management at each State organization must assume the leadership role in managing internal controls for their areas of responsibility. The head of each organization and top management set the tone that affects integrity and ethics and other factors of a positive control environment. State organizations that have strong boards also affect internal control. A strong active board, particularly when coupled with effective upward communications channels and capable financial, legal, and internal audit functions, can often identify and correct situations in which controls are overridden, or when attempts are made to stifle communication from rank and file employees. Internal auditors play an important role in evaluating and monitoring the effectiveness of internal controls, however, internal auditors are not responsible for establishing or maintaining the internal controls of a State organization.

There are a number of groups outside a State organization that can play a role in the process. The Board of Regents, Legislative Budget Office, and the Office of Planning and Budget are often involved in developing institution-wide controls and procedures. External auditors can provide an independent and objective view, and contribute directly through the financial statement audit and indirectly by providing information useful to management.

The COSO model is recognized throughout the world as a significant standard for discussing internal control. This model is based upon three premises:

* the people in an organization, who face the realities of trying to work efficiently and effectively to achieve the goals and objectives set out for them, are in the best position to provide insights into the strengths and weaknesses of their processes;

* someone (or some group of individuals), internal to the organization, should be given the power and responsibility to identify control problems and develop solutions for improving and strengthening controls; and

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* the use of focus groups within each State organization will afford one of the most efficient and effective means of gathering substantial amounts of highly relevant and useful data.

Internal control consists of five interrelated components:

1. **Control Environment -** At the base of any organization is the Environment. The core of any institution is its people. They are the engine that runs the organization. Their individual attributes (integrity, ethical values and competence), and the environment in which they operate determine the success of the institution.

2. **Risk Assessment -** State organizations must be aware of, and deal with, the risks they face. Key activities and their risks must be assessed and prioritized so that they can take the risks they need to take and avoid those risks which are not necessary.

3. **Control Activities -** Following risk assessment, State organizations must formulate their control activities. Policies and procedures must be reexamined to ensure that actions necessary to achieve the institution's objectives are effectively carried out and that unnecessary activities are eliminated.

4. **Monitoring -** The entire process must then be monitored by those doing the work, and modified as necessary. Simply put, things change, and by monitoring the system on a regular basis, the organization can react dynamically to changing conditions.

5. **Information and Communication -** Throughout this process of examination, prioritizing and risk mitigation, information and communication systems enable the organization's people to capture and exchange the appropriate information needed to manage its operations responsibly.

These five elements of internal control will be discussed in greater length in the following sections within this manual. State organizations should consider these components when assessing and documenting their internal control system.

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INTRODUCTION AND OVERVIEW

The control environment is the control consciousness of an organization; it is the atmosphere in which people conduct their activities and carry out their responsibilities. An effective control environment is an environment where competent people understand their responsibilities, the limits to their authority, and are knowledgeable, mindful, and committed to doing what is right and doing it the right way; they are committed to following an organization's policies and procedures and its ethical and behavioral standards. The control environment is an intangible factor that is essential to effective internal control. The environment has a pervasive influence on all the decisions and activities of an organization.

No two control environments will be exactly the same. Factors that influence the control environment include the size of the organization, differing management styles, and the autonomy of the various State organizations. The control environment encompasses the factors discussed below, however the extent to which each is addressed by the various State organizations will vary.

A. Integrity and Ethical Values

Introduction

A control environment can be no better than the integrity and ethical values of the people who create, administer, and monitor them. Integrity and ethical values are essential elements of the control environment, affecting the design, administration and monitoring of all other internal control components. Obviously, the most effective way of transmitting a message of ethical behavior throughout an organization is by example, however, merely setting a good example is not enough. Top management should communicate the organization's values and behavioral standards to employees. A widely used method of communication is through the use of a formal code of conduct. Written codes are useful, but there is no guarantee employees will follow them. It is therefore vital that the communication of integrity and ethical values provide explicit guidance regarding what is right and wrong, and identify penalties to employees who violate these standards. There must also be a mechanism to encourage employee reporting of suspected violations. Management must demonstrate that they are monitoring adherence to these policies and that noncompliance is dealt with in a fair and equitable manner.

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Implementation Guidance

1. Establish comprehensive written policies or codes of conduct to address:
   a. acceptable business practices;
   b. prevention of conflicts of interest;
   c. procedures for disclosure of potential conflicts; and
   d. expected standards of ethical behavior to prevent and/or report illegal or improper activities.

2. Establish a plan for implementation of the policies.
   a. Policies should be distributed to all employees and periodically acknowledged by all employees.
   b. Employees should understand what behavior is acceptable and unacceptable.
   c. Employees should know what to do if they encounter unacceptable behavior.
   d. Provide a clear channel for employees at all levels to communicate with senior management regarding ethical and moral concerns.
      * Establish a process for investigating such problems.
      * See that employees understand that they will be protected from retribution if they call attention to such problems.

3. Set the "tone at the top" to give moral guidance about what is right and wrong by communicating, by words and by deeds, to all members of the organization, management's commitment to integrity and ethics. Employees should feel peer pressure to do the right thing. Deal with complaints by State organization's "customers" in a timely and appropriate manner. Actively identify potential problems and deal with them, even when the cost of dealing with them could be high.

4. Establish, and communicate throughout the organization, appropriate steps of remedial action to be taken in response to departures from laws, regulations, approved policies and procedures, and codes of conduct.

5. Provide guidance on the type and frequency of situations in which circumvention of, or intervention to, established control policies may occur.
   a. Explicitly prohibit management override of established controls.
   b. Investigate and document all deviations from established controls.
   c. Appropriately document and explain all indications of necessary management intervention.

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6. Set realistic performance targets, particularly for short-term results.
    a. Avoid extreme pressures or temptations which unfairly or unnecessarily test adherence to ethical values.
    b. Base rewards largely on achievement of short-term performance targets.
    c. Employees need to understand how the larger, long-term issues related to short-term performance.

B. Commitment to Competence

Introduction

The need for competent employees is obvious. Competence is a characteristic of people who have the skill, knowledge and ability to perform a task. This is especially true in an Information Technology environment. People who are poorly trained or just don't know what to do in a crisis cannot be expected to support and promote controls, as they are too busy merely trying to get the job done. **Management is responsible for ensuring the competency of its personnel and can accomplish this by establishing appropriate human resource policies and procedures.** Management sets standards for how well tasks should be performed and must then consider the balance between competence and cost. Higher competence requires less supervision but must be weighed against the higher cost of retaining more experienced personnel. Supervisors analyze what knowledge and skills are needed by employees to perform their jobs adequately. Formal and informal job descriptions assist staff in defining the tasks their particular jobs entail.

Implementation Guidance

1. Establish formal written job descriptions to define tasks comprising the jobs/positions.
    a. Formally analyze the tasks comprising the job.
    b. Consider the extent to which individuals must exercise judgment.
    c. Consider the extent of supervision needed.
    d. Formally analyze and document the knowledge and skills needed by individuals to perform the job.

2. Evaluate the knowledge and skill exhibited by employees in performing their jobs.
    a. Document evidence showing your employees appear to have these skills and knowledge.
    b. Provide training opportunities for all employees, as necessary, to update and increase their knowledge and skills.

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C. Management Philosophy and Operating Style

Introduction

Management's philosophy and operating style affect the way a State organization is managed, including the kinds of operating risks accepted. Management's operating style and philosophy reflect management's basic beliefs regarding how the people and activities of an organization should be managed. No one operating style is right or wrong. Therefore, management should evaluate, determine, and practice the operating style and philosophy that they believe to be most effective in their State organization. If the style and philosophy do not meet these criteria, the control environment will suffer. Once management has established an acceptable operating style and philosophy, this should be put into practice, clearly communicated, and demonstrated to the staff. Periodically, management should evaluate whether the operating style and philosophy are effective in supporting the mission and are consistently practiced. For small organizations, an informal management style might allow a face-to-face interaction, rather than written policies. A State organization's functional responsibilities will dictate the appropriate level of internal control. For example, the Georgia Department of Revenue and Department of Transportation and other large or complex agencies may need more extensive financial reporting controls than would the Sports Hall of Fame and the Golf Hall of Fame Authorities.

Implementation Guidance

1. Establish goals and policies to help achieve low personnel turnover in key functional areas such as operations, accounting, IT divisions, internal audit, as well as key management and supervisory positions.

2. Establish procedures for periodic analysis of employee turnover patterns, particularly among key financial or internal audit staff, to identify any correlation with the emphasis you place on control.

3. Establish procedures for analysis of management's attitude toward the accounting function, the reliability of financial reporting, and the safeguarding of assets.
   a. Accounting should be viewed as a vehicle for exercising control of the organization's activities.
   b. Management should sign off on accounting reports of results.
   c. Valuable assets, including intellectual assets and information, should be protected from unauthorized access or use.

d. If applicable, a cash management plan for regular reconciliation of cash received to cash deposited should be established.
e. Key staff should be made aware of agency and State fiscal policies and fiscal policy changes.

4. Establish a quality management initiative at each State organization.
   a. This plan should have specific goals.
   b. All employees should be familiar with the plan.
   c. Employees should be trained to work in teams to solve problems and improve work systems.
   d. Management should provide leadership and quality initiative.
   e. Work processes should be geared to specific customer needs.

5. Communication systems and procedures should be provided to allow for frequent interaction between senior management and operating management.
   a. Managers in geographically removed locations must be included.
   b. Senior management should frequently visit decentralized locations.
   c. Decentralized managers should visit central offices often enough to keep a broad organizational perspective.

6. Analyze and identify senior management attitudes and actions toward financial reporting and disputes over accounting treatments, such as the following:
   a. conservative vs. liberal interpretation of accounting policies,
   b. the application of proper accounting principles,
   c. non-disclosure of important financial information, and
   d. manipulated or falsified records.

D. Organizational Structure

Introduction

Organizational structure provides the framework for planning and implementing objectives and maintaining internal control, therefore each organization needs to establish a structure appropriate for its mission. Senior management needs to define key areas of authority and responsibility, and establish appropriate lines of reporting. For example, the internal audit department should have unrestricted access to a senior officer who is not directly responsible for preparing the company's financial statements and has sufficient authority to ensure appropriate audit coverage and to follow up on findings and recommendations. The appropriateness of an

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agencies organizational structure depends, in part, on its size and the nature of its activities. The larger the organization, the more highly structured and formal its reporting lines will be; on the other hand, such formality might impede the flow of information in a smaller organization.

Implementation Guidance

1. Establish an appropriate, smooth flowing organization structure.
   a. The flow of work must facilitate management.
   b. Decentralize as much as possible.
   c. Centralize as much as necessary.
   d. Direct the flow of activities as appropriate upstream, downstream, or across all organizational activities.
   e. Adjust the span of control for supervisors to an appropriate size for the supervisor, the activity, and the organization.

2. Provide key managers with adequate, written, and understandable definitions of their responsibilities.
   a. Clearly communicate responsibilities and expectations of program activities to the managers in charge of those activities.
   b. Provide an organizational overview to managers at all levels, so they understand how their activities tie into the goals and objectives of the entire State organization.

3. Periodically review the knowledge and experience of key managers, with respect to their specific responsibilities.
   a. Ascertain whether managers have the required expertise, experience, knowledge, and training to fulfill their responsibilities.
   b. Encourage managers to update their management skills as their responsibilities change.

4. Establish and maintain appropriate reporting relationships in the State organization.
   a. Analyze the need for dual or direct reporting relationships.
   b. Monitor the effectiveness of existing relationships.
   c. Provide managers & supervisors with access to senior management.

5. Periodically review and modify the organizational structure to match changing conditions. Changes in the organizational structure can be affected by changes in political, regulatory, statutory, economic, technological, and/or demographic.

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6. Ascertain whether the organizational structure has sufficient numbers of employees in management and supervisory roles.
   a. Managers & supervisors must have sufficient time to effectively carry out their responsibilities.
   b. Establish control to ensure that non-exempt employees work only as permitted under the Fair Labor Standards Act guidelines.

E. Assignment of Authority and Responsibility

Introduction

The control environment is greatly affected when individuals recognize that they will be held accountable for their performance. Within the requirements of State laws and regulations, management must evaluate how the assignment of authority and responsibility affects employees' initiative and their ability to achieve objectives. There is a growing trend to push authority downward to bring decision-making closer to the front-line personnel. Delegation of authority or "empowerment" means surrendering central control of certain business decisions to individuals who are closest to everyday business transactions. The critical challenge is to delegate only to the extent required to achieve objectives. It is important that management ensures that all personnel understand the organization's objectives and that each individual knows how his or her actions interrelate and contribute to achievement of the objectives.

Implementation Guidance

1. Make assignments for responsibility and authority in the organization to create or assign the following:
   a. organizational goals and objectives,
   b. operating functions,
   c. regulatory requirements,
   d. information systems, and
   e. authorizations for changes.

2. Authority and responsibility should be explicitly assigned to employees throughout the organization. Responsibility for decisions should be related to and commensurate with the delegation of authority.

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3. Establish appropriate control-related standards and procedures and include them in job descriptions for applicable positions.
   a. Keep job descriptions current for all personnel.
   b. Amend control-related responsibilities, as they change, in the job descriptions.

4. Periodically review the size of the organization's staff in view of the following factors:
   a. appropriate number with requisite skills in relationship to complexity of activities and systems, and
   b. the adequacy of work force, in numbers and experience, to carry out the mission of the organization.

F. Human Resource Policies and Practices

Introduction

Through human resource policies and practices, management communicates its expected levels of integrity, ethical behavior, and competence. Hiring practices, orientation, training, evaluation, counseling, promoting, compensating, and remedial actions all influence the control environment.

It is essential that personnel be equipped for new challenges as issues that State organizations face change and become more complex, driven in part by rapidly changing technologies and/or increased regulation. For small to medium size State organizations, human resource policies may not be as formalized as one would expect in a larger entity. Whether formalized or not, these policies must be adequately communicated to all employees.

Implementation Guidance

1. Establish written policies for hiring, training, promoting, and compensating employees.
   a. Personnel policies and procedures should result in recruiting or developing competent, trustworthy people who support an effective management control system.
   b. Communicate the organization's expectations about the types of people to be hired and about who should participate in the hiring process.
   c. Establish performance evaluation schedules to at least coincide with promotion and salary increase reviews. Employees need to know what is expected of them prior to advancement or promotion and the evaluation criteria should reflect adherence to standards of conduct.

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2. Establish procedures for making new employees aware of their responsibilities and of your expectations of them.
   a. Employee evaluations should be done at least annually, to make sure employees are kept aware of their responsibilities and of what is expected of them.
   b. Written communication of employee responsibilities and of management expectations can be included in job descriptions.

3. Formalize a plan of appropriate remedial action to be taken in response to departures from approved policies and procedures.
   a. Take appropriate corrective action when established policies are violated.
   b. Communicate to all employees, so they understand remedial consequences **will** follow ineffective performance.

4. Establish a formal procedure for adequate employee candidate background checks.
   a. Be cautious of candidates with gaps in employment history or frequent job changes. (An exception to this rule may be in the IT area in which job changes seem to occur with great regularity.)
   b. Investigate all criminal records.
   c. Follow up on reference letters and contact past employers during the selection process.

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TOPIC: RISK ASSESSMENT

INTRODUCTION AND OVERVIEW

Every State organization faces risks from both internal and external sources that must be addressed and assessed. Risks are events that threaten the accomplishment of a State organization's objectives. Risks affect each state organization's ability to maintain, financial strength, positive public image, and the overall quality of its products, services and people. Management cannot prevent all risks from occurring. Management must decide whether to accept the risk, reduce the risk to acceptable levels, or avoid the risk altogether. Risk assessment is the identification, analysis, and management of relevant risks that affect an organization's ability to achieve its objectives.

DEFINING A STATE ORGANIZATION'S OBJECTIVES

A precondition to risk assessment is the establishment of objectives that are linked to the various divisions or major activities within each State organization. An entity's executive director and division directors most often define organizational objectives. Some organizations will have actual mission statements, while others will rely on value statements or standards which staff strive to achieve. Still others will assess their strengths and weaknesses, and this assessment will lead them to an overall strategic plan.

Objectives can be divided into the following three categories:

1. ***Operations objectives*** help staff achieve the organization's basic mission or statutory responsibilities.

2. ***Financial reporting objectives*** pertain to the preparation of reliable financial statements and other financial information.

3. ***Compliance objectives*** include societal obligations as well as operational practices as defined by Federal and State laws and regulations.

Often, objectives overlap, in that by achieving operations objectives an entity may also be meeting their compliance objectives at the same time.

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EVALUATE & PRIORITIZE THE RISKS RELATED TO THE IDENTIFIED OBJECTIVES

Senior management at each State organization determines how much risk is prudently acceptable and then strives to maintain that level. To assess risk, management should first insure that it has identified all the organizational and operational, financial, and compliance objectives for the entire organization. Management should evaluate each risk they identify in terms of its significance, likelihood, and cause.

Significance is a measure of the magnitude of the effect on an organization if the unfavorable event were to occur. When determining the significance of each risk, management should consider the effect of the risk. The effect is the ultimate harm that may be inflicted on an organization. Management should quantify this, if possible, or at least state the effect in specific terms to help define the significance of the risks.

Likelihood is the probability that an unfavorable event would occur if there were no control activities to prevent or reduce the risk from occurring. Management should estimate the likelihood for each identified risk.

Finally, the **cause** of the risk is the reason why an unfavorable event may occur. It is important that management determine the cause of the risk because this information is critical in the ultimate design of the control activities that will effectively limit that risk.

RISK MANAGEMENT/MANAGING CHANGE

Management should provide guidelines as to the level and the kinds of risk that are acceptable and not acceptable. Using these guidelines and the risk assessment information, division heads should determine whether to accept the risk in a given situation, prevent or reduce the risk or avoid the risk entirely. For example, in deciding how to manage the risk over cash operations, division heads should determine whether to accept the risk of loss or misappropriation of cash, establish controls to prevent or reduce the risk to an acceptable level, or decide that the risk is too great and elect not to provide this service, thus avoiding the risk altogether.

Once risks have been identified and evaluated, management decides on the actions necessary to reduce their potential occurrence and significance, and then monitors those conditions to remain aware of changing circumstances. Management tools for an effective monitoring system are dependent upon an information system that accurately captures, processes and reports appropriate

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data related to the activity being monitored. Management can then analyze events that may lead to a failure to achieve objectives; determine the likelihood that those events will occur; evaluate the probable effect on objectives; and assess the degree to which a risk can be controlled or an opportunity exploited.

Implementation Guidance

Identifying Entity Objectives

1. Identify the objectives of each division or major activity within the State organization. Consolidate the individual division/major activity objectives into an entity-wide document and evaluate to ensure that objectives do not conflict with the entity's strategic plan. **Managers responsible for objectives must support the objectives and be committed to achieving the objectives.** Division/major activity level objectives must include measurement criteria and measurements must be quantifiable. Establish a process of reconciling inconsistent objectives (i.e., division objectives that conflict with the entity's strategic plan). Identify resources needed to achieve the activity level objectives (e.g., appropriations, personnel, facilities, and technology).

2. Periodically evaluate and update these division/major activity level objectives for continued relevance, in light of the State organization's strategic plan.

3. Communicate these objectives to all who are involved in the process of achieving those objectives.

Evaluating and Prioritizing Risks

1. Establish a risk identification and risk assessment plan for the entire State organization. Consider a formal process to include a method of estimating significance of risks, the likelihood of certain risks occurring, and the needed actions.

2. Prioritize the risks identified in some quantifiable manner from risks of least concern to risk of most concern.

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3. Establish methods for identifying risks arising from external source (i.e., social conditions, political conditions, external laws or regulations, natural events, technology changes, etc.).

4. Establish methods for identifying risks arising from internal sources (i.e., changes in personnel duties, appropriations, information systems, data processing, cash management, etc.).

5. Schedule periodic re-evaluations of risk.

Risk Management

1. **Accepting the risk** - This alternative may be appropriate if the ultimate harm that might result is deemed to be insignificant to the organization or in situations in which the cost of implementing a control would be greater than the benefit derived. Using the example of the cash operations, management may determine that the operations in question represent an immaterial activity that would not result in any undo harm to the organization should cash related to this activity be mishandled. An example of this might be an employee coffee or flower fund. This choice requires no further action by management other than to document their decision.

2. **Prevent or reduce the risk to an acceptable level** - If management cannot accept the current level of risk related to a particular activity, controls have to be implemented to lower that risk. Using the cash operations example, lets assume that a significant amount of cash is handled and loss or misappropriation could effect the future delivery of those goods or services. In this instance, management would have to institute appropriate policies over hiring and recruiting, cash handling and recording, segregation of duties and responsibilities, training of employees, etc. In developing these controls management must identify what the cause of the risk is, determine the cost of controlling the risk vs. the cost of an unfavorable event and prioritize the risk (in other words, decide how to distribute resources among the various control activities used to reduce the risks. The higher the priority, the greater the resources and control activities that should be used to reduce the risk.)

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3. **Avoid the risk** - Management may decide that the risk or the cost of controlling the risk is too great and elect (if possible) not to continue providing that service. It is unlikely that the cash operations example provided above would result in a decision by management to cease these operations, however State organizations my currently have operations in which this decision might apply.

Managing Change

1. Establish policies and procedures for managing change.
   a. Consider the following:
      * Establish ways to anticipate, identify, and respond to routine events possibly affecting the ability of the organization to achieve its objectives.

      * Involve managers most responsible for the affected activities.

      * All employees should be encouraged to identify and communicate changing conditions or events.

   b. Risks and opportunities related to changes should be addressed at sufficiently high levels in the organization to allow for identification of their full implications and for formulation of appropriate action plans.

2. Establish mechanisms to identify and respond to dramatic changes possibly having a pervasive effect on the organization, demanding attention from top management. In establishing these mechanisms State organizations should consider the following:
   a. Changes in the operating environment (i.e., shifts in the work force, new legislation, external information that reveals major shifts in customer needs or public perception).

   b. New or redesigned information systems.
      * The effects of new systems must be assessed.

      * Appropriateness of existing control activities should be considered prior to development and implementation of new computer systems.

      * Systems development and implementation policies must be adhered to, despite pressures to shortcut the process.

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* Consideration should be given to the effect of new systems on information flow and related controls.

* Consideration should be given regarding the effect of new systems on employee training and employee resistance to change.

c. New personnel.
* Take special action to ensure new personnel understand the organizational culture, so they may perform accordingly.

* Consider key control activities performed by personnel being promoted or transferred.

d. New services, products, activities, and acquisitions.
* Strive to reasonably forecast operating and financial results.

* Strive to ensure that adequate information systems and control activities for any new services, products or activity are available.

* Develop plans for recruiting and training people with the appropriate expertise to deal with new services or activities.

* Establish policies and procedures for tracking early results and for modifying processes as needed.

* Monitor the effects on other organizational programs or activities.

e. Organizational restructuring or reductions.
* Establish policies and procedures to analyze staff reassignments or reductions for their potential effect on related operations.

* Establish policies and procedures to ensure that control responsibilities of employees that have been transferred or terminated have been reassigned.

* Consider the impact on morale of remaining employees after a major downsizing has occurred.

* Take steps to minimize disruption to essential or continuing services.

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* Develop plans for preventing dislocated workers from disrupting service or destroying records.

f. Decentralized operations.
* Senior management should keep abreast of the political, regulatory, business, and social cultures of areas where decentralized operations occur.

* Establish policies and procedures to ensure that all decentralized operations personnel must be made aware of accepted norms and rules of the central office.

* Establish alternative procedures to cover situations in which the activities of the decentralized operations are interrupted.

g. New Technology.
* Establish methods of obtaining information on technological developments through reporting services, consultants, seminars or public/private sector alliances.

* Monitor new technologies and applications.

* Develop mechanisms for taking advantage of and controlling use of new technology applications and for incorporating them into work processes or information systems.

h. Rapid Growth.
* Establish policies and procedures to monitor information system capabilities to ensure that upgrades are scheduled in a prudent manner to accommodate increasing volumes of information.

* Establish policies and procedures for assessing work force needs in operations, accounting and in data processing to keep pace with increased volume.

* Establish policies and procedures for revising budgets and forecasts as needed.

* Establish a process for considering inter-departmental implications of revised unit objectives and plans.

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TOPIC: CONTROL ACTIVITIES

INTRODUCTION AND OVERVIEW

Control activities are policies and procedures which help ensure that management's directives are carried out. The need for a control activity is established in the risk assessment process. Control activities are tools, both manual and automated, that help reduce the risks that can impede accomplishment of the State organization's objectives and mission. Where risk assessment has identified a significant threat to the achievement of an objective, there should be a corresponding control activity. If control activities are in place for each significant operation, and if these activities are carried out properly, management can be reasonably confident that the internal control system will provide the necessary assurances.

Types of Control Activities

There are many different descriptions of types of control activities including preventive controls, detective controls, manual controls, computer controls, and management controls. Although these categories are helpful in the discussion of internal controls, the particular category in which a control happens to be placed is not as important as the role it plays in achieving a particular activity's objectives.

The range of control activities that a State organization implements hinges on its mission, size, complexity and degree of risk. Typically, management first establishes policies to define what should be done. When possible, these should be written and available to all employees in a centrally located policies and procedures manual, however, they may be communicated orally. Unwritten policies can be effective where the policy is a long-standing and well-understood practice, and in smaller organizations where communications channels involve only limited management layers and close interaction and supervision of personnel.

Management should closely monitor and evaluate control activities to ensure that they are functioning properly and that their effectiveness is not being compromised by such things as managerial overrides, collusion, or careless judgments.

When designing and implementing control activities, management should try to get the maximum benefit from the control activities it establishes at a reasonable cost. Considerations should include the following:

1. The cost of the control activity should not exceed the cost that would be incurred by the organization if the undesirable event occurred.

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2. Management should build control activities into business processes and systems as the processes and systems are being designed. Adding control activities after the development of a process or system is generally more costly.

3. The distribution of resources among control activities should be based on the significance and likelihood of the risk it is preventing or reducing.

Control activities can be grouped into three broad groups:

1. **Preventive Control Activities** - Control activities that are designed to deter the occurrence of an undesirable event. The development of these controls involves predicting potential problems before they occur and implementing ways to avoid them.

2. **Detective Control Activities** - Detective control activities are designed to identify undesirable events that do occur, and alert management about what happened. This enables management to take corrective action promptly.

3. **Corrective Control Activities** - Corrective control activities are processes that keep the focus on undesirable conditions until they are corrected. They may also help in setting up procedures to prevent recurrence of the undesirable condition.

There is no one control activity that provides all of the answers to risk management problems. In some situations, a combination of control activities should be used, and in others, one control activity could substitute for another. The following are some of the more commonly used control activities. Please be aware that this is not an all inclusive list of alternatives available to management.

1. **Documentation** - involves preserving evidence to substantiate a decision, event, transaction, or system. All documentation should be complete, accurate, and reported promptly. Documentation should contribute to the achieving the State organization's mission, help managers in controlling their operations, and assist in analyzing operations. There are three main areas within an organization where documentation is very important:

   * Documentation of **critical decisions and significant events made by management** usually result in the use, commitment, exchange, or transfer of resources, such as those contained in strategic plans, budgets and policies. By recording the information related to such events, management creates an organizational history that can serve as justification for subsequent actions and decisions.

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* Documentation of **transactions** should enable managers to trace each transaction from its inception through its completion. This means the entire life cycle of the transaction should be recorded, including initiation and authorization, processing, and final classification.

* The documentation of an organization's **system of internal control** should include the organization's structure, policies, control objectives and control activities.

2. **Approval and Authorization** - Approval is the confirmation of employee decisions, events or transactions based on a review. For example, a manager reviews a purchase request, as required, to determine whether the item is needed. If needed, the manager would sign the request indicating approval of the purchase. Authorization is the power management grants to employees to carry out certain duties. Authorization is a control activity designed to ensure events or transactions are initiated and executed by those approved by management.

3. **Verification** - Verification is the determination of the completeness, accuracy, authenticity and/or validity of transactions, events or information. This control activity enables management to ensure activities are being done in accordance with directives.

4. **Supervision** - Supervision is the management or guidance of an activity to help ensure the results of the activity achieve established objectives. Individuals within State organizations that are responsible for supervision should:
   a. monitor, review and approve, as appropriate, the work of those performing the activity to ensure the work is accurate and that it flows as intended;

   b. provide the necessary guidance and training to help minimize errors and waste and to ensure that employees understand and follow management directives; and

   c. clearly communicate the duties and responsibilities assigned to those performing the activities.

5. **Separation of Duties** - Separation of duties is the division of key tasks and responsibilities among the various employees and subunits of an organization. No one individual should control all the key aspects of a transaction or event. By separating key tasks and responsibilities - such as receiving, recording, depositing, securing, and reconciling assets - management can reduce the risk or error, waste, or wrongful acts occurring or going undetected. For example, in a purchasing cycle separation of duties

can minimize the risk of inappropriate, unauthorized or fraudulent activities. Specifically, the various activities related to a purchase (e.g., initiation, authorization, approval, ordering, receipt, payment, and record keeping) should be done by different employees or subunits of an organization. **In cases where tasks cannot be effectively separated, management can substitute increased supervision as an alternative control activity that can help prevent or reduce these risks.**

6. **Safeguarding Assets** - To safeguard assets is to restrict access to resources and information to help reduce the risk of unauthorized use or loss. Management should adequately protect the organization's assets, files, documents, and other resources that could be wrongfully used, damaged, or stolen. Management can protect these resources by limiting access to authorized individuals. Access can be limited by various means, such as locks, passwords, and guards. Management should decide which resources should be subject to safeguarding and to what extent. Management should make this decision based on the vulnerability of the items being secured and the perceived risk of loss, and reassess this decision periodically.

7. **Reporting** - Reporting is a means of conveying information. It serves as a control when it prevents or reduces the risk that an unfavorable event will occur. Reporting assists in monitoring when it provides information on such issues such as timeliness, achievement of goals, budget status and employee concerns. Reporting also helps to promote accountability for actions and decisions.

Control Activities for Computer Systems (for the non-systems manager)

There are several additional control activities that are unique to a computer environment. They exist to address the characteristics that distinguish computerized processes from manual processes. These controls apply to all computerized information systems, (mainframe, minicomputer, microcomputer, LANs, WANs, Client Server, Distributed Processing, and other similar environments). Computer control activities are typically categorized as either general or application controls.

a. **General controls** are those that relate to all activities in the computer environment, including access security over both hardware and electronic files. They often include controls over the development, modification and maintenance of computer programs and the use of, and changes to, date maintained on computer files.

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b. **Application controls** relate to specific tasks performed by the computer system. Their purpose is to provide reasonable assurance that data entered into the system is properly recorded, processed, and reported.

The field of computer information processing is one of rapid technological change. Changes in technology will change the specific control activities that may be employed and how they are implemented, but the basic requirements of control will not have changed. As more powerful computers place more responsibility for data processing in the hands of end users, the necessary controls related to those activities will have to be constantly reevaluated and modified as necessary. Business Process Re-engineering is becoming more and more common in today's competitive environment. This is usually done by automating system processes resulting in fewer manual interventions and manual controls. Management should constantly be on guard and identify key controls that may have been re-engineered out of a process. When this occurs, management will have to evaluate the impact of the removal of these controls and take appropriate action.

Control Activities for Systems Managers

Systems managers should seek further guidance on information technology security and control measures from sources such as Control Objectives for Information and Related Technology (CobiT) and Systems Auditability and Control (SAC). These resources have been developed to provide generally applicable and accepted standards for good practices for IT controls that provide a reference framework for management, users, and auditors.

Implementation Guidance

1. Develop control activities or technologies to minimize risk.
   a. Identify significant risk areas and establish control mechanisms to prevent or minimize things going wrong.
   b. Perform a cost/benefit analysis on control mechanisms to ensure they are cost effective.
   c. Periodically review control activities to determine whether they should be changed.

2. Establish appropriate written policies and procedures for key activities.
   a. Keep policies and procedures manuals current.
   b. Provide employees with access to those procedures related to their jobs.
   c. Train new employees in the use of the policies and procedures manuals.

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3. Actively apply identified control activities.
   a. Controls must be applied to the applicable activity as defined and in a consistent manner.
   b. Appropriate and timely action should be taken on information or exceptions requiring follow-up.
   c. Supervisory personnel should review the functioning of controls.
   d. Management should periodically review controls to assess whether they are still valid.

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TOPIC: INFORMATION AND COMMUNICATION

INTRODUCTION AND OVERVIEW

Information and communication are essential to effecting control. Information about a State organization's plans, control environment, risks, control activities, and performance must be communicated up, down, and across an organization. Reliable and relevant information from both internal and external sources must be identified, captured, processed, and communicated to the people who need it, in a form and time frame that is useful. Information systems produce reports containing financial, operational, and compliance-related information that makes it possible to run and control an organization.

Information and communication can be formal or informal. Formal information and communication systems, which range from sophisticated computer technology to simple staff meetings, should provide input and feedback data relative to operations, financial reporting, and compliance objectives.

When assessing internal control over a significant activity or process, the key questions to ask about information and communication are as follows:

Does your State organization (or individual division, major activity center, etc.):

1. get the information needed from internal and external sources in a form and time frame that is useful?
2. get information that alerts it to internal or external risks (i.e., legislative, regulatory, and developments)?
3. get information that measures its performance, and/or information that tells whether it is achieving its operations, financial reporting, and compliance objectives?
4. identify, capture, process, and communicate the information that others need in a form and time frame that is useful?
5. provide information to others that alerts them to internal or external risks?
6. communicate effectively internally and externally?

Information and communication are simple concepts. Nevertheless, communicating with people and getting information to people in a form and time frame that is useful to them is a constant challenge.

Information systems often are part of operational activities. They not only capture information needed in decision-making to effect control, but are increasingly being used to carry out an organization's strategic initiatives. For example, the Department of Human Resources may have an information system that tracks disease trends, the Department of Labor maintains information

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on unemployment trends, the Department of Education may track standardized test scores to determine where to direct education resources in future years.

The internal control aspect of managing an information system rests with having procedures in place to ensure the consistency and accuracy of data and to ensure a way of integrating changing conditions. An effective system identifies and captures needed data, which allows staff to process the data and report to management in a useful format and time frame. An effective system also gives some indication when conditions are changing, so management can ascertain the necessity of investigating the variances and the need to make adjustments.

An information system provides personnel with data they require to carry out their responsibilities. In a broader sense, the information system is a part of an organization's communication system. The way management uses the data provided by the system also communicates expectations and responsibilities of individuals and groups within the organization.

A management control system will work if management clearly conveys the message that control responsibilities are to be taken seriously. If staff understand their specific duties and how those activities relate to the work of others, management is using the communication system effectively. Open channels of communication and a willingness to listen are important to front-line staff, who also have an important perspective. Normal reporting lines are typically the most appropriate for most information communications, however unique or special lines of communications might be appropriate under certain circumstances (i.e., communications with Attorney General's Office, Governor's office, etc.).

Communication between other State organizations and legislators may also be appropriate in certain circumstances. Legislators need information on performance, risks, and major initiatives, etc.. Management may benefit from communications from people outside state government (citizens, the media, and representatives from private industry, etc.).

There are numerous communication methods that are available to managers. Policy manuals, memoranda, E-mail, department newsletters, and staff meetings all play important roles in communication.

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Implementation Guidance

1. Establish procedures to provide management with external and internal information needed for evaluation of the organization's performance in relation to established objectives.
   a. Obtain relevant external information on applicable legislative or regulatory developments and/or on economic and social changes.

   b. Regularly identify and report information useful for evaluating achievement of critical objectives.

   c. Provide managers information they need to carry out their responsibilities, including the following:
      * analytical information to enable managers to develop plans of action;
      * information at the level of detail for the varying levels of management;
      * information summaries, backed up with available pertinent facts and smaller details, as needed for further examination; and
      * timely information, so management can effectively monitor events and activities (internal and external) and react to economic and social factors and control issues.

   d. Develop and revise information systems based on overall strategic plan.
      * Link systems to organization-wide objectives.
      * Link systems to individual division/ major activity-level objectives.
      * Depending upon the size of the State organization, consider establishing an information technology committee to identify emerging information needs.
      * Develop a long-range information technology plan linked with the State organization's strategic objectives.

2. Make a firm management commitment to supporting the development of necessary information systems.
   a. Commit appropriate human and financial resources.
      * Managers, analysts, or programmers with requisite technical ability need to be available to develop new or enhanced information systems.
      * Employees need to be adequately trained in new or enhanced information systems.
      * Information systems staff should provide training and support services to other employees, as needed.

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3. Establish procedures for effectively communicating duties and responsibilities to staff. It is important that employees:
   a. know the objectives of the organizations activities and also how their duties contribute to those objectives;
   b. understand how their duties affect other employees and how the duties of other employees affect them; and
   c. understand how their work contributes to larger organization goals.

4. Develop policies and procedures to establish channels of communication for employees to report suspected improprieties, as follows:
   a. by providing an avenue for the employee to bypass the level of management where the impropriety occurred;
   b. respecting anonymity and confidentiality;
   c. making employees feel comfortable using the channels established; and
   d. providing feedback and immunity from reprisal to employees who report suspected improprieties.

5. Establish an employee suggestion process.
   a. Emphasize quality improvement recommendations.
   b. Acknowledge good suggestions with meaningful rewards and recognition.

6. Establish procedures for adequate inter-departmental communication, to enable employees to effectively perform their jobs.
   a. Give employees sufficient and timely information.
   b. Hold regular staff meetings.
   c. Circulate department newsletters.
   d. Disseminate new policies and procedures.
   e. Communicate changes in legislation to affected parties in a timely manner.
   f. Keep staff aware of management activities, including:
      * Long-range objectives;
      * Organizational changes; and
      * Organizational and staff achievements.

7. Communicate your organization's ethical standards to your customers and constituencies by:
   a. letting these individuals or organizations know your standards and your expectations regarding their dealings with your organization; and
   b. reinforcing your standards by example in routine dealings with external parties.

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8. Establish policies and procedures to ensure timely and appropriate follow-up on communication received from customers, vendors, regulators, and other external parties.
   a. Present a receptive attitude to reported problems.
   b. Correct errors in a timely manner.
      * Investigate the source of the error,
      * Make necessary corrections to avoid repeated errors.
   c. Involve appropriate personnel when processing complaints.
   d. Take appropriate action and provide follow-up communication to the original sources.
   e. Provide methods for keeping management informed of the nature and volume of complaints.

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INTRODUCTION AND OVERVIEW

Monitoring is the assessment of internal control performance over time. It is accomplished by ongoing monitoring activities and by separate evaluations of internal control such as self-assessments, peer reviews and internal audits. The purpose of monitoring is to determine whether internal control is adequately designed, properly executed, and effective. Internal control is adequately designed, and properly executed if all five of the internal control components (control environment, risk assessment, control activities, information and communication, and monitoring) are present and functioning as designed. Internal control is effective if management has reasonable assurance that:

* they understand the extent to which operations objectives are being achieved;
* published financial statements are being prepared reliably; and
* applicable laws, regulations and provisions of contracts are being complied.

While internal control is a process, its effectiveness is an assessment of the condition of the process at one or more points in time. Just as control activities help to ensure that actions to manage risks are carried out, monitoring helps to ensure that control activities and other planned actions that effect internal control are carried out properly and in a timely manner and that the end result is effective internal control. Ongoing monitoring activities include various management and supervisory activities that evaluate and improve the design, execution, and effectiveness of internal control. Separate evaluations, such as self-assessments and internal audits, are periodic evaluations of internal control components resulting in a formal report on internal control. Staff from various departments/major activity centers perform self-assessments; internal auditors who provide an independent appraisal of internal control perform internal audits.

Management's role in the internal control system is critical to its effectiveness. Managers, like auditors, don't have to look at every single piece of information to determine that the controls are functioning and should focus their monitoring activities on high-risk areas. The use of spot checks or other techniques can provide a reasonable level of confidence that the controls are functioning.

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Who Monitors Internal Controls?

Everyone within an organization has some responsibility for monitoring. The position a person holds in the organization helps to determine the focus and extent of these responsibilities. Therefore, the monitoring performed by staff persons, supervisors, mid-level managers and executive managers will not have the same focus.

The primary focus on staff should be on monitoring their own work to ensure it is being done properly. They should correct the errors they identify before their work is referred to higher levels for review. Management should educate staff regarding control activities and encourage them to be alert to and report any irregularities. Because of their involvement with details of the organization's daily operations, staff have the best vantage point for detecting any problems with existing control activities.

Supervisors should monitor all activities and transactions in their unit. Their monitoring focus should be on ensuring that:

* control activities are functioning properly;
* the unit is accomplishing its goals;
* the unit's control environment is appropriate;
* communication is open and sufficient; and
* risks and opportunities are identified and properly addressed.

Middle managers monitoring responsibilities should cover the review of how well controls are functioning in multiple units within an organization, and how well the supervisors are performing monitoring in their respective units. These managers' focus should be similar to that of supervisors, but extended to cover all the units for which they are responsible.

Executive management monitoring responsibilities should be similar to those of middle management, except that the executive manager's focus is on major divisions of the organization. Because of this broader focus, executive managers should place even more emphasis on monitoring the organization's achievement of its goals.

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What Should be Monitored?

a. **Control Environment** - Management should monitor the control environment to ensure that managers and supervisors at all levels maintain ethical standards of behavior and promote good staff morale. Managers should also ensure that staff are competent, that training is sufficient and that their management styles and philosophies foster accomplishment of the organization's mission.

b. **Risks and Opportunities** - Managers should monitor the organization's internal and external environment to identify any changes in risks and new opportunities. If changes are identified, managers should take appropriate action to address these new or changed risks and opportunities. Management should recognize that delays in responding to risks could result in damage to the organization; a missed opportunity may result in a loss of new revenue or savings, or may eventually become a risk for the organization.

c. **Control Activities** - Control activities are established to prevent or reduce the risk of an unfavorable event from occurring. If these activities fail, the organization becomes exposed to risk. Control activities can fail when controls are overridden, or when there is collusion for fraudulent purposes. Therefore, management should establish procedures to monitor the functioning of control activities and the use of control overrides. Management should also be alert to signs of collusion. Effective monitoring gives management the opportunity to correct any control activity problems, and to control the risk, before an unfavorable event occurs.

d. **Communication** - Managers should regularly ensure that the people they are responsible for are receiving and sharing information appropriately, and that information is timely, sufficient and appropriate to the user(s).

e. **Mission** - Monitoring activities should include the development and review of operational data that would allow management to determine whether the organization is achieving its mission. By regularly monitoring, management can determine if the organization is accomplishing its mission.

f. **Monitoring Results** - Management should ensure that there are open lines of communication for both staff and management to use. Open communication fosters reporting of both positive and negative results to the appropriate level of management without the fear of reprisal. Management should ensure that it takes the proper actions to address these results.

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Implementation Guidance

1. Establish policies and procedures to enable management to monitor the reliability of reporting systems.
   a. Periodically review reports to ensure data are accurate, reliable, and measuring the appropriate things.
   b. Integrate or reconcile information used to manage operations with data generated by the financial reporting system.
   c. Require operating personnel to "sign-off" on their unit's financial statements.
      * Require accuracy and accountability.
      * Require responsibility for errors.

2. Establish policies and procedures to ensure employees obtain evidence the management control system and its internal controls are functioning, as they carry out their regular activities.
   a. Provide copies of internal audits and other control system evaluation reports to employees.
   b. Involve employees in the creation and evaluation of management control systems.

3. Establish procedures to monitor the extent to which communications from external parties corroborate internally generated information, or indicate management control problems.
   a. Customers implicitly corroborate billing data by paying their invoices or fees.
      * Investigate customer complaints about billings or fees when system deficiencies in the invoicing process are indicated.
      * Investigate the validity and cause of complaints from regulated entities or benefits recipients.

   b. Use communications from vendors and monthly statements of accounts payable as a control monitoring technique.
      * Fully investigate suppliers' complaints of unfair practices by the purchasing department.
      * Encourage feedback from regulators and central service agencies (DOAS, Dept. of Audits, etc.), regarding compliance or other matters reflecting on the functioning of your organization's management control system.
      * Reassess controls that should have prevented or detected problems.

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c. Be responsive to internal and external auditor recommendations on ways to strengthen internal controls.
   * Managers with the proper authority should decide which recommendations will be implemented and document those decisions.
   * Follow-up on desired actions to verify implementation.

d. Seek feedback from staff meetings, planning sessions, and other meetings on whether controls are operating effectively.
   * Capture relevant issues and questions raised at staff meetings.
   * Communicate employee suggestions to appropriate levels of management and act upon them as appropriate.

e. Actively monitor staff who regularly perform critical functions.
   * Require employees to sign logs or other evidence that they have performed critical functions.
   * Periodically review critical control activities with the employees responsible for them to ensure they are still applicable and are working well.
   * Periodically have personnel state whether they understand and comply with codes of conduct.
   * Solicit suggestions from employees for improving or changing control activities.

f. Periodically review the effectiveness of internal audit activities (if applicable).
   * Appropriate levels of competent and experienced staff are essential.
   * Internal auditors must have appropriately independent positions in the organizational structure.
   * Internal auditors should have access to top management or the State Organizations governing board.
   * Internal auditors' plans, scope, and responsibilities must be appropriate to the organization's needs.

4. Develop a plan for systematic separate evaluations of the management control system.
   a. Include all appropriate portions of the management control system.
      * The evaluation team should meet together to plan the evaluation process and to ensure a coordinated effort.
      * The evaluation process should be conducted by a manager with requisite authority.

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b. Evaluations should be conducted by personnel with requisite skills.
   * Evaluators must have or gain sufficient understanding of the organization's activities.
   * Evaluation methods should include checklists, questionnaires, or other tools as appropriate.

c. Ascertain whether evaluations have adequate scope, depth of coverage, and frequency.
   * Evaluators should have an understanding of how the system is supposed to work.
   * Evaluators should gain an understanding of how the system actually is working.

d. Make policy manuals, organizational charts, operating instructions, etc., readily available to the evaluation team.

e. Document the evaluation process.

f. Measure the evaluation results against pre-established criteria.

5. Develop mechanisms for capturing and reporting identified internal control strengths and weaknesses.
   a. Evaluations performed by internal and/or external parties should be reported to management.

   b. Findings from ongoing monitoring or separate evaluations should be reported to management.

   c. Deficiencies should be reported to the person directly responsible for the activity and to a person at least one level higher in the organization.
      * Specify the types of deficiencies to be reported to more senior management of the governing board.

   d. Take steps to ensure appropriate follow-up actions.
      * Ascertain the validity of the identified transaction or event.
      * Investigate the underlying causes of the problem.
      * Follow-up to ensure necessary corrective action is taken.

   e. Annual reports of your management control system evaluation are to be sent to the State Auditor not later than September 30, reporting on the fiscal year ended the previous June 30.

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TOPIC: CONCLUSION

An internal control system, no matter how well designed, cannot ensure that an organization will achieve its objectives. All internal control systems have inherent limitations. These include the realities of human judgement and breakdowns caused by such human failures as simple error or mistake. Controls can also be circumvented or negated through collusion and management override.

Another factor which must be considered when implementing or evaluating an internal control system is cost. In determining whether a particular control should be established, the risk of failure and the potential effect on the organization must be considered along with the related costs of establishing the control. The challenge is to find the right balance. Excessive control is costly and can be counterproductive. Too little control, on the other hand, allows for unacceptable high levels of risk.

Everyone in a State organization has some responsibility for internal control. The Treadway Commission report recognizes the particular significance of the finance officer and their staff. The report states that "as a member of top management, the chief accounting officer helps set the tone of the organization's ethical conduct; is responsible for the financial statements; generally has primary responsibility for designing, implementing and monitoring the company's financial reporting system; and is in a unique position regarding identification of unusual situations caused by fraudulent financial reporting." It is apparent when looking at internal controls that the chief financial (accounting) officer and his or her staff play critical roles. The COSO report further reinforced this concept by saying that "as such, the chief financial (accounting) officer should come to the table an equal partner with the other functional heads in an entity. Any attempt by management to have him or her more narrowly focused, i.e., limited principally to areas of financial reporting and treasury, could severely limit the entity's ability to succeed."

The COSO report also recognized the value of the internal auditor, audit committees and external audits but noted that final responsibility for establishing or maintaining the internal system rests with "the CEO, along with key managers with designated responsibilities (which may include the chief internal auditor)."

All State organizations should evaluate their internal controls. Large State organizations with complex operations should formally document their controls with written policy manuals, formal organization charts, written job descriptions, operating instructions, and information flowcharts. Such documentation makes evaluations more efficient, facilitates employees' understanding of how the system works, and their particular roles in implementing internal controls, and makes it easier to modify the system when necessary.

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SECTION: **FIVE – INTERNAL CONTROLS**
TOPIC: **MANAGEMENT'S RESPONSIBITIES FOR MAINTAINING INTERNAL CONTROLS TO PREVENT AND DETER FRAUD**

INTRODUCTION AND OVERVIEW

The financial accounting and auditing environment is in a rapid state of change. Due to such debacles as Enron and Worldcom, new emphasis is being placed on the prevention and deterrence of fraud. In complying with the recently issued Statement of Auditing Standards Number 99, the auditor has increased responsibilities for detecting and reporting fraud. In addition, management within the State has incurred a greater responsibility to help create controls to combat the threat of fraud in their organization. The controls that management must institute should serve three main purposes; to create a culture of honesty and high ethics, to evaluate antifraud processes and controls, and to develop an appropriate oversight process.

Culture of Honesty and High Ethics
When management of an organization attempts to create an environment to deter and prevent fraud, it must start at the top. This means management involved in creating policy must lead by example. Therefore, management must "set the tone at the top." Besides setting the milestone for ethical behavior, management must help to create a positive workplace environment, hire and promote appropriate employees, provide proper training, and discipline.

Implementation Guidance

In setting a proper tone management should:

- Act in an ethical manner.
- Communicate its expectation for ethical behavior to subordinates.
- Show that unethical behavior will not be tolerated even if the action will provide an advantage to the organization.
- Not set unachievable goals for financial targets.
- Provide a code of conduct that is strongly enforced and which addresses ethics, confidentiality, conflicts of interest, intellectual property, sexual harassment, and fraud.

When creating a positive workplace environment the following <u>should</u> <u>not</u> be present in the workplace:

- Management that does not care or reward appropriate behavior.
- Negative feedback and lack of recognition for job performance.
- Perceived inequities in the organization.
- Autocratic rather than participative management.
- Unreasonable budget expectations or other financial targets.

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- Fear of delivering "Bad News" to management.
- Poor training and promotion opportunities.
- Lack of clear organizational responsibilities.

The following should be practiced in the workplace.

- Recognition and reward systems that are in tandem with goals and results.
- Equal employment opportunities.
- Team-oriented, collaborative decision-making policies.
- Professionally administered training programs and an organizational priority of career development.
- Employees that have the ability to help update and change the code of conduct as it pertains to the organization's environment.
- A means by which employees can obtain advice internally before making decisions that appear to have significant legal or ethical implications.
- An avenue of anonymity to reach management should be made available for employee concerns.

When hiring and promoting employees management should:

- Conduct background investigations for employees being hired for positions of trust.
- Thoroughly check education, employment history, and personal references.
- Conduct training about the organization's values and code of conduct.
- Perform performance reviews.
- Address any violations of the "code of conduct" in periodic reviews for compliance.

Management should insure that employees are trained:

- On their duty to communicate certain matters to management including actual or suspected fraud.
- To appropriately communicate such matters.

Management should insure proper discipline is maintained, as it relates to fraud, in the workplace. Such discipline should include:

- A complete and thorough investigation of each incident that violates the code of conduct.
- Appropriate and consistent action against violators.
- Relevant controls and the periodic improvement of those controls.

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- Communication and training to reinforce the organization's values, code of conduct, and expectations.

B. Evaluating Antifraud Processes and Controls

Introduction

In order to reduce the chances that fraud will strike an organization, certain steps should be taken. An organization can begin by identifying and measuring fraud risks, taking steps to mitigate identified risks, and by implementing and monitoring appropriate preventive and detective internal controls.

Implementation Guidance

Management, not the auditor, is responsible for establishing and monitoring all aspects of the organization's fraud risk-assessment and prevention activities. Management must consider the vulnerability of the organization to fraudulent activity. The extent to which risk assessments are performed should be in accordance with the size and complexity of the organization.

Risk can to some extent be mitigated by:

- Closely watching aspects of the cash function, receiving, disbursing, and deposits.
- Monitoring procurement and contract award processes.
- Centralizing the accounting function.

Previously within this section, Section Five, of the Georgia *Accounting Procedures Manual* guidance was provided pertaining to setting up internal controls in the high-risk areas identified by the risk assessment.

C. Developing An Appropriate Oversight Process

Introduction

After proper controls have been established to deter possible fraud, proper supervision of those controls and processes must be maintained. Oversight can be achieved by several methods including audit committees or boards of directors, internal auditors, independent auditors, and/or certified fraud examiners.

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Implementation Guidance

An audit committee or board of directors should:

- Evaluate management's identification of fraud risk, implementation of antifraud measures, and creation of "tone at the top."
- Help reinforce "zero tolerance" for fraud.
- Evaluate management's override powers on financial statements.
- Provide analytical review of current financial statements, identifying and investigating for unidentified variances.
- Be the only contact for internal auditors.
- Be responsible for following up on all instances of fraud and the consequences to the parties involved.
- Maintain appropriate contact with one or two levels below senior management in case fraud is being perpetrated at that level.
- Be financially literate, and have one expert. The expert should be able to demonstrate GAAP knowledge, audit knowledge, experience in preparation in financial statements in an organization of the same or larger size and complexity, and experience in procedures pertaining to audit committees.

Internal auditors should determine if:

- The organization's environment fosters control consciousness.
- The organization's goals and objectives are properly set.
- Written policies (for example, a code of conduct) exist that describe prohibited activities and the action required whenever violations are discovered.
- Appropriate authorization policies for transactions are established and maintained.
- Policies, practices, procedures, reports, and other mechanisms are developed to monitor activities and safeguard assets, particularly in high-risk areas.
- Communication channels provide management with adequate and reliable information.
- Recommendations need to be made for the establishment or enhancement of cost effective controls to help deter fraud.

Independent auditors should:

- Assess the organization's process for identifying, assessing, and responding to fraud risk.
- Maintain open communication with the board or audit committee on management's risk assessment process.

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Certified fraud examiners can:

- Provide extensive knowledge and experience about fraud that might not be available within the organization.
- Provide more input into management's fraud risk assessment.
- Provide examinations into suspected fraud or allegations thereof.

The importance of preventing and/or identifying fraud within State government cannot be overemphasized. The Governor has recognized the importance of such activities by creating an Office of the Inspector General whose primary function is to detect and follow-up on suspected instances of fraud. In addition, the AICPA has recognized the effect that major fraud has had on the auditing profession by issuing SAS 99 which provides additional guidance concerning the auditors responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud.

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SECTION SIX
MANUAL UPDATES AND INQUIRIES

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TOPIC: MANUAL UPDATES

Periodic updates will be made to this manual by the Department of Audits and Accounts. These updates will encompass not only the traditional changes in the State Chart of Accounts but also will include procedures necessary to implement changes to governmental accounting and financial reporting standards. For example, updates will include changes in State accounting procedures necessary to implement future statements by the Governmental Accounting Standards Board (GASB). Every attempt will be made to issue these updates before the effective date of the new standard in order to provide ample time for implementation and comments. Updates to the manual that are not yet included in the latest revision of the manual will be listed on the Department of Audits and Account's website at:

http://www.audits.state.ga.us/internet/sgd/sgdrpts/updt_log.pdf

Manual updates that have been included in the latest revision of the *Accounting Procedures Manual* will be maintained in a log which will identify the update (e.g., the change made, the program (fund source), object class (subclass) or account number; account title; the organization; the short name; etc.), the update number, the date of the update, the effective fiscal year of the update and if the update is included within the manual or not. The manual update logs which have been formally incorporated within this manual are presented in the following table.

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MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
UPDATE #1 - UPDATE DATE: 08/05/99									
New Account			390100	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Expenditures/Payables		fb-un/pp		2000	Yes
New Account			390101	Unreserved - Undesignated Fund Balance (Surplus) - Increase (Decrease) in Inventories		fb/un/i		2000	Yes
New Account			390102	Unreserved - Undesignated Fund Balance (Surplus) - Prior Year Voided Checks		fb/un/pc		2000	Yes
New Account			390103	Unreserved - Undesignated Fund Balance (Surplus) - Reimbursement of Prior Expenditures		fb/un/pe		2000	Yes
New Account			390104	Unreserved - Undesignated Fund Balance (Surplus) - Surplus Returned to OTFS		fb/un/t		2000	Yes
New Account			390105	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Revenues/Receivables		fb/un/pr		2000	Yes
New Account			390106	Unreserved - Undesignated Fund Balance (Surplus) - Residual Equity/Contributed Capital Transfers (GAAP Account)		fb/un/re		2000	Yes
New Account			390107	Unreserved - Undesignated Fund Balance (Surplus) - Change in Accounting Principle (GAAP Account)		fb/un/cp		2000	Yes
New Account			390108	Unreserved - Undesignated Fund Balance (Surplus) - Correction of a Prior Year Error (GAAP Account)		fb/un/pre		2000	Yes
New Account			441491	Sales and Services - DTAE - Student Activity Fees		s&s-dt-sa		2000	Yes
UPDATE #2 - UPDATE DATE: 08/05/99									
Capital Projects Funds Added					Department of Juvenile Justice & Department of Technical and Adult Education		The capital projects funds have been added to account for unbudgeted capital outlay projects for which reimbursement is received from GSFIC. Individual projects will be accounted for within the Capital Projects Funds by fund source.	2000	Yes
Special Revenue Fund Added					Department of Technical and Adult Education		The special revenue fund has been added for DTAE to account for student activity fees and club funds. The student activity fees and the club funds will be accounted for within the Special Revenue Fund by fund source.	2000	Yes

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UPDATE #3 - UPDATE DATE: 08/05/99									
Procedure Change							Section Three - Topic: Unreserved Fund Balance - "Changes in Fund Balance" the following paragraph should be the last paragraph listed upder this caption. Accounts have been provided to segregate transactions posted direct to Unreserved - Undesignated Fund Balance (Surplus). These 3901XX acounts should be utilized to facilitate the preparation of adjusting GAAP entries at the close of a fiscal year.	2000	Yes
UPDATE #4 - UPDATE DATE: 08/16/99									
New Subclass (Object Class)		609		COMPREHENSIVE SCHOOL REFORM	Department of Education			2000	Yes
New Subclass (Object Class)		610		PARTNERSHIPS IN CHARACTER EDUCATION	Department of Education			2000	Yes
UPDATE #5 - UPDATE DATE: 08/23/99									
New Account			196016	Clearing Account 16		ast-clt16		2000	Yes
New Account			196017	Clearing Account 17		ast-clt17		2000	Yes
New Account			196018	Clearing Account 18		ast-clt18		2000	Yes
New Account			196019	Clearing Account 19		ast-clt19		2000	Yes
New Account			196020	Clearing Account 20		ast-clt20		2000	Yes
UPDATE #6 - UPDATE DATE: 09/01/99									
New Account			422111	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Titles Special Handling Fee		l&p-dor-mf		2000	Yes
UPDATE #7 - UPDATE DATE: 09/09/99									
New Account			662651	Computer Billings - Other - Public Service Commission - Per Diem and Fees		cb-othpsc		2000	Yes
UPDATE #8 - UPDATE DATE: 09/20/99									
New Account			640007	Travel - Subsistence		trv-sub		2000	Yes
UPDATE #9 - UPDATE DATE: 09/21/99									
New Account			614231	Supplies & Materials - DHR - Agriculture and Botanical Supplies		s&mdhrab		2000	Yes
New Account			614232	Supplies & Materials - DHR - Refrigeration Supplies		s&mdhrrs		2000	Yes
UPDATE #10 - UPDATE DATE: 09/22/99									
Reporting Entity Name Change					Pickens Technical Institute		Pickens Technical Institute has been renamed Appalachian Technical Institute effective July 1, 1999	2000	Yes
UPDATE #11 - UPDATE DATE: 09/30/99									
New Account			627199	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalty Payments		ooe-doaspp		2000	Yes

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UPDATE #12 - UPDATE DATE: 10/05/99									
New Account			468140	Other Revenue - DOAS - Purchasing Card Rebate		otherrevdpr		2000	Yes
New Account			627187	Other Operating Expenses - DOAS - Purchasing Card Rebate Distribution		ooe-doaspc		2000	Yes
UPDATE #13 - UPDATE DATE: 10/06/99									
New Account			690510	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims		dirbenvr1		2000	Yes
New Account			690511	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Benefits - Claims		dirbenvr2		2000	Yes
New Account			690512	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims		dirbenvr3		2000	Yes
New Account			690513	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation		dirbenvr4		2000	Yes
New Account			690514	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims		dirbenvr5		2000	Yes
New Account			690515	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims		dirbenvr6		2000	Yes
New Account			690516	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims		dirbenvr7		2000	Yes
UPDATE #14 - UPDATE DATE: 10/14/99									
New Account			101865	Cash in Banks Other Account Bank of Lafayette 3		c-ot-bl3		2000	Yes
UPDATE #15 - UPDATE DATE: 10/19/99									
New Subclass (Object Class)		611		STANDARDS OF CARE	Department of Education			2000	Yes
UPDATE #16 - UPDATE DATE: 10/26/99									
Delete Account			ALL	All (Systems Account)		all		2000	Yes

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UPDATE #17 - UPDATE DATE: 11/18/99									
New Account			101866	Cash in Banks Other Account Morris State Bank		c-ot-msb		2000	Yes
New Account			707043	Grants - DTAE - HOPE Book Allotment		grt-dt-hpbk		2000	Yes
New Account			707044	Grants - DTAE - HOPE GED		grt-dt-hpged		2000	Yes
New Account			707045	Grants - DTAE - Degree		grt-dt-dgr		2000	Yes
New Account			707046	Grants - DTAE - Diploma/Certificate		grt-dt-dip		2000	Yes
New Account			707047	Grants - DTAE - Fees		grt-dt-fee		2000	Yes
New Account			707048	Grants - DTAE - Recovery		grt-dt-rcv		2000	Yes
New Account			707049	Grants - DTAE - Tuition		grt-dt-tui		2000	Yes
UPDATE #18 - UPDATE DATE: 11/23/99									
New Account			101867	Cash in Banks Other Account Regions Bank 4		c-ot-ar4		2000	Yes
UPDATE #19 - UPDATE DATE: 12/02/99									
New Account			422198	Nonbusiness Licenses & Permits - DOR - Motor Vehicles - County Short and Over		c-ot-ar4		2000	Yes
New Account			451310	Fines and Penalties - DOR - Motor Vehicle Titles		fine-r-mv		2000	Yes
UPDATE #20 - UPDATE DATE: 01/04/00									
New Subclass (Object Class)		612		TROOPS TO TEACHERS	Department of Education			2000	Yes
New Account			103582	Cash in Banks - DHR - WIC - Southern National Bank		c-cb-dhrsn		2000	Yes
UPDATE #21 - UPDATE DATE: 01/04/00									
New Subclass (Object Class)		950		ACCT, MGT, STUDENT INFO SYSTEM	Department of Education		**INACTIVE OBJECT CLASSES (Subclass Chart Field) LISTED ON CHART OF ACCOUNTS TO FACILITATE STORAGE OF BUDGET HISTORY FOR GBARS ONLY**	2000	Yes
New Subclass (Object Class)		951		GIFTED TECHNOLOGY	Department of Education			2000	Yes
New Subclass (Object Class)		952		LEARNING LOGIC	Department of Education			2000	Yes
New Subclass (Object Class)		953		FT. DISCOVERY NATIONAL SCIENCE CENTER	Department of Education			2000	Yes
New Subclass (Object Class)		954		NUTRITION EDUCATION	Department of Education			2000	Yes
UPDATE #22 - UPDATE DATE: 01/06/00									
New Account			627029	Other Operating Expenses - Livestock\Domesticated Animals		ooe-live		2000	Yes
UPDATE #23 - UPDATE DATE: 01/18/00									
Account Definition Change			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.**	2000	Yes
UPDATE #24 - UPDATE DATE: 02/14/00									
New Account			101868	Cash in Banks Other Account Premier Bank		c-ot-pb		2000	Yes

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UPDATE #25 - UPDATE DATE: 02/17/00									
New Account			441097	Sales and Service Non-Taxable Sales		s&s-nts		2000	Yes
UPDATE #26 - UPDATE DATE: 03/20/00									
New Account			441361	Sales and Service - DOAS - Order Processing Fees		s&s-doasms		2000	Yes
UPDATE #27 - UPDATE DATE: 04/19/00									
New Subclass (Object Class)		613		TEST DEVELOPMENT CONTRACTS	Department of Education			2000	Yes
New Subclass (Object Class)		614		INFORMATION TECHNOLOGY CONTRACTS	Department of Education			2000	Yes
New Subclass (Object Class)		615		NATIONAL TEACHER CERTIFICATION GRANTS	Department of Education			2000	Yes
UPDATE #28 - UPDATE DATE: 04/25/00									
New Procedure							Section: Four - Other Procedural Topics Topic: Employee Travel Incurred on Behalf of Another Agency	2000	Yes
UPDATE #29 - UPDATE DATE: 04/25/00									
New Subclass (Object Class)		921		WWII VETERANS MEMORIAL	Department of Veterans Service			2000	Yes
UPDATE #30 - UPDATE DATE: 05/09/00									
New Account			418050	Other Taxes - SITF - Assessments		othtxsi		2000	Yes
New Account			627350	Other Operating Expenses - SITF - Depositions, Medical Records and Other Similar Expenditures		ooe-sidm		2000	Yes
UPDATE #31 - UPDATE DATE: 05/11/00									
New Subclass (Object Class)		445		STATE SELF INSURANCE FUND	Department of Administrative Services			2001	Yes
New Subclass (Object Class)		733		GENERAL OBLIGATION BONDS	Department of Industry, Trade and Tourism			2000	Yes
UPDATE #32 - UPDATE DATE: 05/15/00									
New Account			640008	Travel - Board Members		trv-bm		2000	Yes
UPDATE #33 - UPDATE DATE: 05/16/00									
New Subclass (Object Class)		446		PAYMENTS TO THE GEORGIANET AUTHORITY	Department of Administrative Services			2001	Yes
UPDATE #34 - UPDATE DATE: 05/16/00									
New Subclass (Object Class)		814		CONTRACTS COMMUNITY GREEN SPACE GRANTS	Department of Natural Resources			2001	Yes
UPDATE #35 - UPDATE DATE: 05/18/00									
New Subclass (Object Class)		616		HEALTH INSURANCE ADJUSTMENT	Department of Education			2001	Yes
New Subclass (Object Class)		617		PRINCIPAL SUPPLEMENTS	Department of Education			2001	Yes
New Subclass (Object Class)		618		GRANTS FOR SCHOOL NURSES	Department of Education			2001	Yes

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UPDATE #36 - UPDATE DATE: 05/25/00									
New Subclass (Object Class)		878		COUNTY CONSERVATION GRANTS	Soil and Water Conservation Commission			2001	Yes
UPDATE #37 - UPDATE DATE: 05/30/00									
New Account			640208	Travel - Employee Travel Between State Organizations		trv-bso		2000	Yes
UPDATE #38 - UPDATE DATE: 05/30/00									
New Account			196120	Clearing Account - Unidentified Cash Receipts (A/R Module "On-Account" Transactions)		cir-onacct		2000	Yes
UPDATE #39 - UPDATE DATE: 06/01/00									
New Subclass (Object Class)		514		HEALTH INSURANCE PAYMENTS	Department of Community Health			2001	Yes
New Subclass (Object Class)		515		MEDICAL FAIR	Department of Community Health			2001	Yes
New Subclass (Object Class)		516		LOAN REPAYMENT PROGRAM	Department of Community Health			2001	Yes
UPDATE #40 - UPDATE DATE: 06/01/00									
New Account			101869	Cash in Banks Other Account Citizen Trust Bank		c-ot-ctb		2000	Yes
UPDATE #41 - UPDATE DATE: 06/05/00									
New Subclass (Object Class)		734		ONE GEORGIA FUND	Department of Industry, Trade and Tourism			2001	Yes
New Account			419101	Penalties & Interest on Delinquent Taxes - Fi Fa		p&i-fifa		2000	Yes
UPDATE #42 - UPDATE DATE: 06/19/00									
New Account			337010	Other Reserves - Tobacco Funds		fb-rtob		2000	Yes
New Account			401004	Appropriations Allotments - Tobacco Funds		apptob		2000	Yes
New Fund Source/Program Range	03			Tobacco Funds			The definition for 03 Fund Source/Program - 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 OTFS (account 337010). Residual fund balances 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.	2000	Yes

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UPDATE #43 - UPDATE DATE: 06/19/00									
New Account			222110	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims		ben/paydi		2000	Yes
New Account			222111	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims		ben/paysi		2000	Yes
New Account			222112	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims		ben/paydsi		2000	Yes
New Account			222113	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation		ben/paydst		2000	Yes
New Account			222114	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims		ben/paydme		2000	Yes
New Account			222115	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims		ben/paydsr		2000	Yes
New Account			222116	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims		ben/payddi		2000	Yes
UPDATE #44 - UPDATE DATE: 06/21/00									
New Account			101191	Cash in Banks Operating Account Branch Banking and Trust		c-op-brch		2000	Yes
UPDATE #45 - UPDATE DATE: 06/21/00									
Reporting Entity Change					State Boxing Commission		Pursuant to H.B. No. 396 of the 1998 session of the General Assembly, the State Boxing Commission ceased operations as an independent organizational unit of the State of Georgia effective July 1, 1998.	2000	Yes
UPDATE #46 - UPDATE DATE: 06/21/00									
New Account			627230	Other Operating Expenses - OPB - Non-State Employees Group Meeting Expenses		ooe-opbg		2000	Yes
UPDATE #47 - UPDATE DATE: 06/26/00									
New Account			101192	Cash in Banks Operating Account Security Bank & Trust		c-op-sect		2000	Yes
New Account			101421	Cash in Banks Payroll Account Security Bank & Trust		c-p-sect		2000	Yes
New Account			101870	Cash in Banks Other Account Security Bank & Trust 1		c-ot-sect1		2000	Yes
New Account			101871	Cash in Banks Other Account Security Bank & Trust 1		c-ot-sect2		2000	Yes

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UPDATE #01-01 - UPDATE DATE: 07/11/00									
New Account			418106	Other Taxes - DOR - Railroad Equipment Car Tax - State 1/4 mil		othtxrrcm		2001	Yes
New Account			418111	Other Taxes - DOR - Railroad Equipment Car Tax - Contra Account		othtxrrcc		2001	Yes
UPDATE #01-02 - UPDATE DATE: 07/11/00									
New Account			413095	General Sales & Use Taxes - Local Tax Funds		gen-s&ulf		2001	Yes
UPDATE #01-03 - UPDATE DATE: 07/13/00									
New Account			653679	Contracts - Other - DOT - Mowing		con-othm		2001	Yes
UPDATE #01-04 - UPDATE DATE: 07/17/00									
New Account			421400	Business Licenses & Permits - DOR - Out of State Contractors		l&p-bus-os		2001	Yes
UPDATE #01-05 - UPDATE DATE: 07/18/00									
New Account			196200	Clearing Account - DHR - Central State Hospital		clr-cs		2001	Yes
New Account			196201	Clearing Account - DHR - Northwest Georgia Regional Hospital		clr-nw		2001	Yes
New Account			196202	Clearing Account - DHR - West Central Georgia Regional Hospital		clr-wc		2001	Yes
New Account			196203	Clearing Account - DHR - Atlanta Regional Hospital		clr-ar		2001	Yes
New Account			196204	Clearing Account - DHR - Augusta Regional Hospital		clr-aur		2001	Yes
New Account			196205	Clearing Account - DHR - Gracewood State School and Hospital		clr-gw		2001	Yes
New Account			196206	Clearing Account - DHR - Savannah Regional Hospital		clr-s		2001	Yes
New Account			196207	Clearing Account - DHR - Southwestern State Hospital		clr-sw		2001	Yes
New Account			196208	Clearing Account - DHR - Georgia Industries for the Blind		clr-ib		2001	Yes
New Account			196209	Clearing Account - DHR - Roosevelt Warm Springs Institute for Rehabilitation		clr-rws		2001	Yes
New Account			196210	Clearing Account - DHR - OTP - Cleveland		clr-c		2001	Yes
New Account			196211	Clearing Account - DHR - OTP - Warm Springs		clr-ws		2001	Yes
New Account			196212	Clearing Account - DHR - Division of Public Health - WIC Program		clr-wic		2001	Yes
UPDATE #01-06 - UPDATE DATE: 07/25/00									
New Account			102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90		c-rc-sf90		2001	Yes
New Account			102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3		c-rc-sf3		2001	Yes
New Account			337115	Other Reserves - DHR - FACETS Project		fb-rsdhrft		2000	Yes
New Account			614099	Supplies & Materials - DOT - Roadway Supplies		s&m-dotrw		2001	Yes
UPDATE #01-07 - UPDATE DATE: 07/26/00									
Account Title Change			413001	General Sales & Use Taxes - Undistributed		gen-s&u1	"Undistributed" should be added to Account Title.	2000	Yes

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UPDATE #01-08 - UPDATE DATE: 08/02/00									
New Account			422053	Nonbusiness Licenses & Permits - DPS - Drivers License Fees - Probationary License Replacement @ $15.00		l&p-dps-4		2001	Yes
New Account			422059	Nonbusiness Licenses & Permits - DPS - Drivers License Fees - License Replacement @ $5.00		l&p-dps-10		2001	Yes
New Account			651325	Per Diem & Fees - General Assembly - Members of the General Assembly		pd&fga		2001	Yes
UPDATE #01-09 - UPDATE DATE: 08/03/00									
New Account			196150	Clearing Account - DOR - Collection Cost - Memo Account		clr-rccm		2001	Yes
New Account			296150	Clearing Account - DOR - LGIP Distributions - Memo Account		liab-rlgip		2001	Yes
New Account			413094	General Sales & Use Taxes - Collection Cost - Memo Account		gen-s&ucc		2001	Yes
New Account			413097	General Sales & Use Taxes - Distributions to Local Government - Memo Account		gen-s&udlm		2001	Yes
New Account			414148	Selective Sales & Use Taxes - Motor Fuel - Collection Cost - Memo Account		sel-s&umtt		2001	Yes
New Account			414149	Selective Sales & Use Taxes - Motor Fuel - Transfer to DOT - Memo Account		pd&fga		2001	Yes
UPDATE #01-10 - UPDATE DATE: 08/07/00									
New Account			441098	Sales and Services - Plowing		s&s-plow		2001	Yes
UPDATE #01-11 - UPDATE DATE: 08/10/00									
New Account			441099	Sales and Services - Seedling Sales		s&s-seedl		2001	Yes
UPDATE #01-12 - UPDATE DATE: 08/14/00									
New Account			121004	State Appropriations Receivable - Tobacco Funds		arsttf		2001	Yes
UPDATE #01-13 - UPDATE DATE: 08/14/00									
New Account			612012	Motor Vehicle Expense - Propane		mv-pro		2001	Yes
UPDATE #01-14 - UPDATE DATE: 08/21/00									
New Account			441015	Sales and Services - Underwriting		s&s-und		2001	Yes
New Account			627083	Other Operating Expenses - GPB - Program Acquisitions		ooe-gbp-aq		2001	Yes
New Account			627084	Other Operating Expenses - GPB - PBS/NPR Dues		ooe-gbp-du		2001	Yes
New Account			614120	Supplies & Materials - GBP - Pledge Premiums		s&mgpbprem		2001	Yes
UPDATE #01-15 - UPDATE DATE: 08/28/00									
New Account			627375	Other Operating Expenses - PAP - Return of Absconder Parolee Travel Cost		ooe-rap		2001	Yes
UPDATE #01-16 - UPDATE DATE: 08/29/00									
Account Title Change			215140	Mass Transit Withholdings			Account title changed to facilitate withholdings for multiple transit systems.	2001	Yes
UPDATE #01-17 - UPDATE DATE: 08/31/00									
New Account			102117	Cash in Banks Revenue Collections - DOR - Bank of America - Income Tax Refunds		c-rc-itr		2001	Yes

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UPDATE #01-18 - UPDATE DATE: 09/11/00									
New Account			215132	Agency Assigned Parking Spaces - Withholdings		apayapa		2001	Yes
UPDATE #01-19 - UPDATE DATE: 09/20/00									
New Account			614121	Supplies & Materials - GBP - Tape Stock		s&mgptape		2001	Yes
UPDATE #01-20 - UPDATE DATE: 09/21/00									
Subclass Access		681		Georgia Crime Victims Assistance Program			Subclass access given to Georgia Bureau of Investigation	2001	Yes
Subclass Access		690		Grants - Criminal Justice			Subclass access given to Georgia Bureau of Investigation	2001	Yes
UPDATE #01-21 - UPDATE DATE: 09/27/00									
New Account			101872	Cash in Banks Other Account Jasper Banking Company 2		c-ot-jbs2		2001	Yes
UPDATE #01-22 - UPDATE DATE: 10/03/00									
New Account			414440	Selective - Sales & Use Taxes - Marijuana Excise Tax		sel-s&um		2001	Yes
UPDATE #01-23 - UPDATE DATE: 10/19/00									
New Account			651326	Per Diem & Fees - Air Patrol		pd&fap		2001	Yes
UPDATE #01-24 - UPDATE DATE: 10/25/00									
New Procedure							Section: Four - Other Procedural Topics Topic: Payments to Board Members	2001	Yes
UPDATE #01-25 - UPDATE DATE: 10/25/00									
Account Title & Short Name Change			101020	Cash in Banks Operating Account Bank of America 1		c-op-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101021	Cash in Banks Operating Account Bank of America 2		c-op-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101022	Cash in Banks Operating Account Bank of America 3		c-op-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101023	Cash in Banks Operating Account Bank of America 4		c-op-boa4	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101024	Cash in Banks Operating Account Bank of America 5		c-op-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101025	Cash in Banks Operating Account Bank of America 5		c-op-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101383	Cash in Banks Payroll Account Bank of America		c-p-boa	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101640	Cash in Banks Other Account Bank of America 1		c-ot-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101641	Cash in Banks Other Account Bank of America 2		c-ot-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101642	Cash in Banks Other Account Bank of America 3		c-ot-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101643	Cash in Banks Other Account Bank of America 4		c-ot-boa4	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101644	Cash in Banks Other Account Bank of America 5		c-ot-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes

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UPDATE #01-25 - UPDATE DATE: 10/25/00 (CONT.)									
Account Title & Short Name Change			102002	Cash in Banks Revenue Collections Bank of America 1		c-rc-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102011	Cash in Banks Revenue Collections Bank of America 2		c-rc-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102012	Cash in Banks Revenue Collections Bank of America 3		c-rc-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102101	Cash in Banks Revenue Collections - DOR - Bank of America - Daily Deposit		c-rc-boad	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102107	Cash in Banks Revenue Collections - DOR - Bank of America - IRP		c-rc-boair	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102108	Cash in Banks Revenue Collections - DOR - Bank of America - Cigarette Tax		c-rc-boact	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102109	Cash in Banks Revenue Collections - DOR - Bank of America - IT Refund W/H		c-rc-boai	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102110	Cash in Banks Revenue Collections - DOR - Bank of America - Corp Refunds		c-rc-boac	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102112	Cash in Banks Revenue Collections - DOR - Bank of America - Revolving Fund		c-rc-boaf	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			103010	Cash in Banks Purchasing Card Bank of America		c-pu-boa	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
UPDATE #01-26 - UPDATE DATE: 11/06/00									
New Object Class (Subclass)		619		CLASS SIZE REDUCTION	Department of Education			2001	Yes
UPDATE #01-27 - UPDATE DATE: 11/16/00									
New Account			101873	Cash in Banks Other Account Branch Banking & Trust		c-ot-brch		2001	Yes
UPDATE #01-28 - UPDATE DATE: 11/30/00									
New Account			441100	Sales and Services - Childcare Fees		s&s-child		2001	Yes
New Account			441101	Sales and Services - After School Care		s&s-asc		2001	Yes
UPDATE #01-29 - UPDATE DATE: 12/11/00									
Account Title & Short Name Change			101154	Cash in Banks Operating Account Branch Banking & Trust 1		c-op-brch1	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101191	Cash in Banks Operating Account Branch Banking & Trust 1		c-op-brch2	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101419	Cash in Banks Payroll Account Branch Banking & Trust		c-p-brch	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101817	Cash in Banks Other Account Branch Banking & Trust 1		c-ot-brch1	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101873	Cash in Banks Other Account Branch Banking & Trust 2		c-ot-brch2	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes

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UPDATE #01-30 - UPDATE DATE: 12/22/00									
New Account			441016	Sales and Services - Production Grants		s&s-prgts		2001	Yes
UPDATE #01-31 - UPDATE DATE: 01/10/01									
New Account			441281	Sales and Services - DNR - Radioactive Materials Fees		s&s-dnr-rad		2001	Yes
UPDATE #01-32 - UPDATE DATE: 01/17/01									
New Account			467009	Unclaimed Property - Claims Payment - Contra Account		unclaimp		2001	Yes
UPDATE #01-33 - UPDATE DATE: 01/29/01									
New Account			102118	Cash in Banks Revenue Collections - DOR - Bank of America - Split-off Checks		c-rc-sc		2001	Yes
New Account			415222	Income Taxes - Individual - Georgia Fund for Cancer Research - Checkoff		inctaxcrc		2001	Yes
New Account			415223	Income Taxes - Individual - Georgia Fund for Cancer Research - Checkoff - Remitted to DHR		inctaxcrcr		2001	Yes
UPDATE #01-34 - UPDATE DATE: 02/12/01									
Subclass Organization Deleted		612		Troops to Teachers	Office of School Readiness		Subclass organization deleted due to line item not having any activity or budgeted amount in FY 2001 Appropriation.	2001	Yes
Subclass Organization Renamed & Title Change		761		Peachcare Benefits, Penalties and Disallowances	Community Health		Subclass organization renamed from Medical Assistance to Community Health and Title addition based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Organization Renamed & Title Change		769		Pediatric Residency Capitation	Community Health		Subclass organization renamed from Regents to Community Health and Title change based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Title Change		613		Test Development Contracts	Education		Subclass Title change based on Appropriation.	2001	Yes
Subclass Title Change		801		Capital Outlay Parkpass Project	Natural Resources		Subclass Title change based on Appropriation.	2001	Yes
Subclass Deleted		802		Contracts Georgia Boxing Commission	Natural Resources & Secretary of State		Subclass deleted due to line item not appearing in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		930		State General Funds (Issued)	Industry, Trade & Tourism/G.O. Debt Sinking Fund		Subclass deleted due to no activity appearing in FY 2001.	2001	Yes
UPDATE #01-35 - UPDATE DATE: 02/19/01									
Subclass Organization Added		336		Purchase of Service Contracts	Community Health		Community Health should be included as an Organization utilizing the object class in addition to DHR and Juvenile Justice.	2001	Yes
Subclass Organization Added		570		Child Care Lunch Program (Federal)	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		596		Pre-Kindergarten - Grants	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		597		Pre-Kindergarten - Personal Services	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes

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UPDATE #01-35 - UPDATE DATE: 02/19/01 (CONT.)									
Subclass Organization Added		598		Pre-Kindergarten - Operations	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		611		Standards of Care	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		681		Georgia Crime Victims Assistance Program	Governor's Office		Governor's Office should be included as an Organization utilizing the object class in addition to GBI.	2001	Yes
Subclass Organization Added		690		Grants - Criminal Justice	Governor's Office		Governor's Office should be included as an Organization utilizing the object class in addition to GBI.	2001	Yes
Subclass Organization Added		702		Special Purpose Contracts	Community Health		Department of Community Health should be included as an Organization utilizing the object class in addition to DHR.	2001	Yes
Subclass Organization Added		703		Grant in Aid to Counties	Community Health		Department of Community Health should be included as an Organization utilizing the object class in addition to DHR.	2001	Yes
Subclass Organization Added		884		Personal Services - Institutions	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		885		Operating Expenses - Institutions	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		887		Adult Literacy Grants	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		889		Quick Start Program	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		890		Equipment -Technical Institutes	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		891		Repairs and Renovations - Technical Institutes	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		892		Job Training Partnership Act	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		893		Computer Laboratories and Satellite Dishes - Adult Literacy	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		894		Capital Outlay - Technical Institute Satellite Facilities	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes

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UPDATE #01-35 - UPDATE DATE: 02/19/01 (CONT.)									
Subclass Organization Renamed		758		Medicaid Benefits, Penalties and Disallowances	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		759		Audit Contracts	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		760		Benefits	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		762		Medical Scholarships	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		763		Capitation Contracts for Family Practice Residency	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		764		Residency Capitation Grants	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		765		Student Preceptorships	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		766		Mercer Medical School Grant	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		767		Morehouse School of Medicine Grant	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		768		SREB Payments	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed & Title Change		770		Preventive Medicine Capitation	Community Health		Subclass organization renamed from Regents to Community Health and Title change based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Deleted		607		Office of School Readiness	Education		Subclass deleted due to line item not appearing in FY 2001 Appropriation.	2001	Yes
Subclass Deleted		608		Learning Logic Sites	Education		Subclass deleted due to line item not appearing in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		737		Health Care Utilization Review	Insurance		Subclass deleted due to line item not having any budgeted amount in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		931		State General Funds (New)	General Obligation Debt Sinking Fund		Subclass deleted due to no amount budget in FY 2001 Appropriation.	2001	Yes
Subclass Deleted		932		Motor Fuel Tax Funds (Issued)	General Obligation Debt Sinking Fund		Subclass deleted due to belonging to a Non-Phoenix Organization.	2001	Yes
Subclass Deleted		933		Motor Fuel Tax Funds (New)	General Obligation Debt Sinking Fund		Subclass deleted due to no amount budget in FY 2001 Appropriation.	2001	Yes
Short Name Correction			412001	Property Taxes on Other Than Assessed Valuation		prop-otav1	Accounting Procedures Manual correction only - No changes needed on Phoenix.	2000	Yes
Short Name Correction			412098	Property Taxes on Other Than Assessed Valuation - Collector Commissions - Contra Account		prop-otacc	Accounting Procedures Manual correction only - No changes needed on Phoenix.	2000	Yes
UPDATE #01-36 - UPDATE DATE: 02/19/01									
New Account			412099	Property Taxes on Other Than Assessed Valuation - Refunds - Contra Account		prop-otar		2001	Yes

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UPDATE #01-37 - UPDATE DATE: 02/26/01									
New Account			101193	Cash in Banks Operating Account First Floyd Bank		c-op-ffb		2001	Yes
New Account			101422	Cash in Banks Payroll Account First Floyd Bank		c-p-ffb		2001	Yes
New Account			101874	Cash in Banks Other Account First Floyd Bank		c-ot-ffb		2001	Yes
UPDATE #01-38 - UPDATE DATE: 03/19/01									
New Object Class (Subclass)		517		MEDICAL STUDENT CAPITATION	Community Health			2001	Yes
New Account			415399	Income Taxes - Fiduciary Refunds - Contra Account		inctaxfr		2001	Yes
Account Title & Short Name Change			418220	Other Taxes - DOR - Real Estate Transfer Tax - Distributions to Counties - Contra Account		othtxrrec		2001	Yes
UPDATE #01-39 - UPDATE DATE: 03/23/01									
New Account			422141	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account		l&p-dormwc		2001	Yes
New Account			422142	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wild Flower Tag		l&p-dormfl		2001	Yes
New Account			422143	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account		l&pdormflc		2001	Yes
New Account			422151	Nonbusiness Licenses & Permits - DOR - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account		l&p-dormac		2001	Yes
New Account			422161	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Alternative Fuel Tag - Remit to DOT - Contra Account		l&pdormafc		2001	Yes
UPDATE #01-40 - UPDATE DATE: 03/28/01									
New Account			250020	Deferred Revenue - DOT - P&E Assessments/Citations		def-revp&e		2001	Yes
New Account			250021	Deferred Revenue - DOT - Billboard Permits/Fees		def-revbbp		2001	Yes
New Account			250022	Deferred Revenue - DOT - Identified O/W Citations		def-revowc		2001	Yes

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UPDATE #01-41 - UPDATE DATE: 04/12/01									
Object Class (Subclass) Title Change		308		PER DIEM AND FEES	Multiple Organizations		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
New Object Class (Subclass)		312		CONTRACTS	Multiple Organizations			2002	Yes
Object Class (Subclass) Organization Added		459		PAYMENTS TO GEORGIA AGRIRAMA DEVELOPMENT AUTHORITY FOR OPERATIONS	Natural Resources			2002	Yes
New Object Class (Subclass)		815		CONTRACTS - WILDLIFE ENDOWMENT FUND	Natural Resources			2001	Yes
New Object Class (Subclass)		816		CONTRACTS - PAYMENTS TO BAKER COUNTY	Natural Resources			2001	Yes
New Object Class (Subclass)		817		CONTRACTS - PAYMENTS TO CALHOUN COUNTY	Natural Resources			2001	Yes
UPDATE #01-42 - UPDATE DATE: 04/16/01									
New Asset Account & Definition			153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO $1,000.00	Transportation		Computer components or parts with a value equal to or greater than $1,000.00 on hand for future installation into a main or principal item of information technology hardware. NOTE: In instances where the component being installed into the main piece of hardware is not an actual replacement part for a similar component, the total value of the fixed asset to which the part is being added should be increased by the cost of the installed component.	2001	Yes
New Account			153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO $1,000.00		inv-cpg1k		2001	Yes
New Account			153001	Computer Parts Inventories - Greater than or Equal to $1,000.00		inv-cpg1k1		2001	Yes
Delete (Inactivate) Account			250021	Deferred Revenue - DOT - Billboard Permits/Fees		def-revbbp		2001	Yes
New Account			414196	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
UPDATE #01-43 - UPDATE DATE: 04/20/01									
Account Title & Short Name Change			101874	Cash in Banks Other Account First Floyd Bank 1		c-ot-ffb1	Account title & short name change due to a new requested account a the same bank.	2001	Yes
New Account			101875	Cash in Banks Other Account First Floyd Bank 2		c-ot-ffb2		2001	Yes
New Account			414158	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
Delete (Inactivate) Account			414196	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
UPDATE #01-44 - UPDATE DATE: 04/27/01									
New Account			438010	Other Intergovernmental Revenues - Forestry - Tower Operator Cost - Cooperators		oth-igftoc		2001	Yes

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UPDATE #01-45 - UPDATE DATE: 05/01/01									
Delete (Inactivate) Account			414158	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
New Account			421218	Business Licenses & Permits - DOR - Commerical Motor Vehicle & Related Businesses - Credit Card Fees - Contra Account		l&p-busccc		2001	Yes
UPDATE #01-46 - UPDATE DATE: 05/03/01									
Subclass Organization Added		612		TROOPS TO TEACHERS	Office of the Governor			2002	Yes
UPDATE #01-47 - UPDATE DATE: 05/07/01									
New Account			101194	Cash in Banks Operating Account Citizens Bank & Trust Company		c-op-cbtc		2002	Yes
New Account			101423	Cash in Banks Payroll Account Citizens Bank & Trust Company		c-p-cbtc		2002	Yes
New Account			101876	Cash in Banks Other Account Citizens Bank & Trust Company		c-ot-cbtc		2002	Yes
UPDATE #01-48 - UPDATE DATE: 05/15/01									
Account Title Change			170000	LAND		fa-land	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			170001	Land		fa-land1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			171000	BUILDINGS		fa-bldg	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			171001	Buildings		fa-bldg1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			173000	IMPROVEMENTS OTHER THAN BUILDINGS		fa-impr	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			173001	Improvements Other Than Buildings		fa-impr1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			175000	MACHINERY & EQUIPMENT		fa-m&e	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			175001	Machinery & Equipment		fa-m&e1	Account title change due to GASB Statement 34.	2002	Yes
Delete (Inactivate) Account			179000	FIXED ASSETS - OTHER MACHINERY & EQUIPMENT		fa-me/oth		2002	Yes
Delete (Inactivate) Account			179001	Fixed Assets - Other Machinery & Equipment		fa-me/oth1		2002	Yes
Account Title & Definition Change			616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED		eqexp	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.	2002	Yes
Account Title Change			616001	Equipment on Inventory but not Capitalized		eqexp-not		2002	Yes
Account Definition Change			720000	EQUIPMENT		equip	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.	2002	Yes

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UPDATE #01-48 - UPDATE DATE: 05/15/01 (CONT.)									
Account Definition Change			721000	COMPUTER EQUIPMENT		com-eqp	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.	2002	Yes
Account Definition Change			722000	MOTOR VEHICLES		mtrveh	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.	2002	Yes
UPDATE #01-49 - UPDATE DATE: 05/21/01									
New Object Class (Subclass)		497		GHFA-GEORGIA CITIES FOUNDATIONS	Community Affairs			2001	Yes
New Account			438011	Other Intergovernmental Revenues - Forestry - Disaster Relief		oth-igfdr		2001	Yes
New Account			438012	Other Intergovernmental Revenues - Forestry - County Forest Fire Protection		oth-igfcfp		2001	Yes
New Account			438013	Other Intergovernmental Revenues - Forestry - Dawson/Paulding Forest		oth-igfdpf		2001	Yes
UPDATE #01-50 - UPDATE DATE: 05/25/01									
Object Class (Subclass) Title Change		543		MID-TERM ADJUSTMENT-HOLD HARMLESS	Education		Name changed at the request of the Department of Education based on OCGA 20-2-162.	2001	Yes
Account Title & Short Name Change			123050	Local Government Receivables - DHR - Public Health		arlocdhr1		2001	Yes
New Account			123051	Local Government Receivables - DHR - Mental Health		arlocdhr2		2001	Yes
New Account			125050	Accounts Receivable - DHR - Mental Health		ardhrmh		2001	Yes
New Account			419908	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees - Processing Costs - Contra Account		p&i-dtfpcc		2001	Yes
New Account			467008	Unclaimed Property - Processing Costs - Contra Account		unclaimpcc		2001	Yes

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UPDATE #01-51 - UPDATE DATE: 06/04/01									
New Account			102120	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Augusta)		c-rc-stcta		2001	Yes
New Account			102121	Cash in Banks Revenue Collections - DOR - First Union Bank - Cigarette Tax Stamp Sales		c-rc-1uct		2001	Yes
New Account			102122	Cash in Banks Revenue Collections - DOR - Fidelity Federal Savings - Cigarette Tax Stamp Sales		c-rc-ffsct		2001	Yes
New Account			102123	Cash in Banks Revenue Collections - DOR - Morris State Bank - Cigarette Tax Stamp Sales		c-rc-msbct		2001	Yes
New Account			102124	Cash in Banks Revenue Collections - DOR - Georgia State Bank - Cigarette Tax Stamp Sales		c-rc-gsbct		2001	Yes
New Account			102125	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Savannah)		c-rc-stcts		2001	Yes
New Account			102126	Cash in Banks Revenue Collections - DOR - Spivey State Bank - Cigarette Tax Stamp Sales		c-rc-ssbct		2001	Yes
UPDATE #01-52 - UPDATE DATE: 06/15/01									
Account Title & Short Name Change			102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3		c-rc-sf3		2001	Yes
Account Title & Short Name Change			102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90		c-rc-sf90		2001	Yes
Delete (Inactivate) Account			143052	Interfund Receivables - Merit System - Trusts - 401(k)		interec401	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			143053	Interfund Receivables - Merit System - Trusts - 457		interec457	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			143054	Interfund Receivables - Merit System - Trusts - Reserve		interecres	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144006	Intrafund Receivable - Sale of Inventory		intrareci	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144007	Intrafund Receivable - Training Services		intrarects	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144008	Intrafund Receivable - Merit System Assessments		intrarecms	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144050	Intrafund Receivable - SHBP Allotment (To/From)		intrarecsh	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			181000	OTHER DEBITS - AMOUNT AVAILABLE		dr-amtav	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			181001	Other Debits - Amount Available		dr-amtav1	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			302000	CONTRIBUTED CAPITAL - STATE		cc-st	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			302001	Contributed Capital - State		cc-st1	Account not required for GASB No. 34 reporting model.	2002	Yes

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UPDATE #01-52 - UPDATE DATE: 06/15/01 (CONT.)									
Delete (Inactivate) Account			303000	CONTRIBUTED CAPITAL - FEDERAL		cc-fed	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			303001	Contributed Capital - Federal		cc-fed1	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			304000	CONTRIBUTED CAPITAL - OTHER		cc-oth	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			304001	Contributed Capital - Other		cc-oth1	Account not required for GASB No. 34 reporting model.	2002	Yes
UPDATE #01-53 - UPDATE DATE: 06/26/01									
New Object Class (Subclass)		498		GEORGIA LEADERSHIP UNFRASTRUCTURE INVESTMENT FUND	Community Affairs			2002	Yes
New Object Class (Subclass)		499		QUALITY GROWTH PROGRAM	Community Affairs			2002	Yes
UPDATE #01-54 - UPDATE DATE: 06/27/01									
Object Class (Subclass) Title Change		404		PER DIEM AND FEES - STAFF	General Assembly		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
Object Class (Subclass) Title Change		405		PER DIEM AND FEES - ELECTED OFFICIALS	General Assembly		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
New Object Class (Subclass)		409		CONTRACTS - STAFF	General Assembly			2002	Yes
New Object Class (Subclass)		410		CONTRACTS - ELECTED OFFICIALS	General Assembly			2002	Yes
Object Class (Subclass) Title Change		446		PAYMENTS TO GEORGIA TECHNOLOGY AUTHORITY	Administrative Services		Name changed based on FY02 Appropriation Act.	2002	Yes
New Object Class (Subclass)		447		REMOVAL OF HAZARDOUS WASTE	Administrative Services			2002	Yes
Object Class (Subclass) Title Change		485		REGIONAL ECONOMIC BUSINESS ASSISTANCE GRANTS - GHFA	Community Affairs		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		675		INTERN PROGRAM EXPENSE	Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Subclass Organization Added		679		CHILDREN AND YOUTH GRANTS	Juvenile Justice			2002	Yes
Subclass Organization Added		680		JUVENILE JUSTICE GRANTS	Juvenile Justice			2002	Yes
Object Class (Subclass) Title Change		681		CRIME VICTIMS ASSISTANCE PROGRAM	GBI & Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		690		CRIMINAL JUSTICE GRANTS	GBI & Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		766		MERCER SCHOOL OF MEDICINE GRANT	Community Health		Name changed based on FY02 Appropriation Act.	2002	Yes

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UPDATE #01-55 - UPDATE DATE: 06/30/01									
Object Class (Subclass) Title Change		542		LOCAL FIVE MILL SHARE	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		571		TITLE VI	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		592		MENTORING PROGRAM - MIDDLE SCHOOL	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		604		TEACHER SALARY SCHEDULE ADJUSTMENT	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		615		NATIONAL TEACHER CERTIFICATION	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
New Object Class (Subclass)		620		READING PROGRAM	Education			2002	Yes
New Object Class (Subclass)		621		STUDENT TESTING	Education			2002	Yes
New Object Class (Subclass)		622		INTERNET ACCESS	Education			2002	Yes
New Object Class (Subclass)		623		SCHOOL IMPROVEMENT TEAMS	Education			2002	Yes
New Object Class (Subclass)		624		COMMUNITIES IN SCHOOLS	Education			2002	Yes
New Object Class (Subclass)		625		KNOWLEDGE IS POWER PROGRAM	Education			2002	Yes
New Object Class (Subclass)		626		ADDITIONAL INSTRUCTION	Education			2002	Yes
New Object Class (Subclass)		627		FEDERAL NUTRITION GRANTS	Education & Office of School Readiness			2002	Yes
Account Title Change			152100	Materials for Resale - GTA - Information Technologies (Telecom and EDP)		inv-re/it		2002	Yes
Account Title & Short Name Change			441334	Sales and Services - GTA - Communication Services		s&s-gtacm		2002	Yes
Account Title & Short Name Change			441335	Sales and Services - GTA - Data Processing Services		s&s-gtad		2002	Yes
Account Title & Short Name Change			441338	Sales and Services - GTA - Radio Billings		s&s-gtar		2002	Yes
Account Title & Short Name Change			441348	Sales and Services - GTA - Network Commissions		s&s-gtanc		2002	Yes
Account Title & Short Name Change			441351	Sales and Services - GTA - Terminal Commission		s&s-gtatc		2002	Yes
Account Title & Short Name Change			441354	Sales and Services - GTA - Data Pak		s&s-gtadp		2002	Yes
Account Title & Short Name Change			441355	Sales and Services - GTA - DataNet		s&s-gtadn		2002	Yes
Account Title & Short Name Change			614182	Supplies & Materials - GTA - Merchandise for Resale - EDP Supplies		s&mgtae		2002	Yes
Account Title & Short Name Change			614183	Supplies & Materials - GTA - Merchandise for Resale - Telephone Supplies		s&mgtats		2002	Yes
Account Title & Short Name Change			615005	Repairs & Maintenance - Technology Services - GTA Customer Billing		r&m-gtar		2002	Yes
Account Title & Short Name Change			627185	Other Operating Expenses - GTA - Merchandise for Resale - Technologies		ooe-gtat		2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
UPDATE #01-55 - UPDATE DATE: 06/30/01 (CONT.)									
Account Title & Short Name Change			661000	COMPUTER BILLINGS - GTA		cb-gta		2002	Yes
Account Title & Short Name Change			661001	Computer Billings - GTA Customer Billing		cb-gta1		2002	Yes
Account Title Change			671001	Telecommunications - Data - Data/Frame Relay - GTA Customer Billing		tcdatadf		2002	Yes
Account Title Change			671002	Telecommunications - Data - Wire/Cable - GTA Customer Billing		tcdatawc		2002	Yes
Account Title Change			671003	Telecommunications - Data - Data Net - GTA Customer Billing		tcdatadn		2002	Yes
Account Title Change			672001	Telecommunications - Other - Telephone - Local Service - GTA Customer Billing		tctel		2002	Yes
Account Title Change			672002	Telecommunications - Other - Telephone - Network - GTA Customer Billing		tctelnet		2002	Yes
Account Title Change			672003	Telecommunications - Other - Telephone - Long Distance - GTA Customer Billing		tctelld		2002	Yes
Account Title Change			672004	Telecommunications - Other - Voice Mail - GTA Customer Billing		tcvm		2002	Yes
Account Title Change			672005	Telecommunications - Other - Pagers - GTA Customer Billing		tcp		2002	Yes
Account Title Change			672006	Telecommunications - Other - Radio - GTA Customer Billing		tcradio		2002	Yes
Account Title & Short Name Change			672050	Telecommunications - Other - GTA - Services for Resale - Telephone - Local		tcgtatl		2002	Yes
Account Title & Short Name Change			672051	Telecommunications - Other - GTA - Services for Resale - Telephone - Long Distance		tcgtatld		2002	Yes
Account Title & Short Name Change			672052	Telecommunications - Other - GTA - Services for Resale - Telephone - Paging Services		tcgtatps		2002	Yes
Account Title Change			720003	Equipment - GTA - Merchandise for Resale - EDP		equip-drs		2002	Yes
Account Title Change			720004	Equipment - GTA - Merchandise for Resale - Telephone		equip-tel		2002	Yes
UPDATE #01-56 - UPDATE DATE: 06/30/01									
New Account			707030	Grants - OSR - GA Pre-K		grt-o-gpk		2002	Yes
New Account			707031	Grants - OSR - Federal CACFP		grt-o-fcac		2002	Yes
New Account			707032	Grants - OSR - Federal SFSP		grt-o-fsfs		2002	Yes
UPDATE #01-57 - UPDATE DATE: 06/30/01									
New Account			723004	Land - DOT - ROW		land-dot		2002	Yes
UPDATE #01-58 - UPDATE DATE: 06/30/01									
Account Title Change			471000	TRANSFERS IN		ofs-in		2002	Yes
Account Title Change			471001	Transfers In		ofs-in1		2002	Yes
Account Title Change			750000	TRANSFERS OUT		ot-out		2002	Yes
Account Title Change			750001	Transfers Out		ot-out1		2002	Yes
Account Title Change			750400	Transfers Out - Workers' Compensation - Assessments		ot-topgwa		2002	Yes

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UPDATE #01-58 - UPDATE DATE: 06/30/01 (CONT.)									
Account Title Change			750401	Transfers Out - Workers' Compensation - Penalty Fines		ot-topgwp		2002	Yes
Account Title Change			750402	Transfers Out - Workers' Compensation - No Dependent Death Cases		ot-topgwd		2002	Yes
Account Title Change			750403	Transfers Out - Workers' Compensation - Miscellaneous		ot-topgwm		2002	Yes
UPDATE #02-01 - UPDATE DATE: 07/24/2001									
New Account			102013	Cash in Banks Revenue Collections South Trust 2		c-rc-s2		2002	Yes
New Account			150030	Supplies & Materials Inventories - DOT - Undistributed Equipment		inv-dot/ue		2002	Yes
New Account			183002	Infrastructure - Roads		infra-r		2002	Yes
New Account			183003	Infrastructure - Bridges		infra-b		2002	Yes
New Account			720030	Equipment - Machinery & Equipment - DOT - Equipment Distributed from Inventory		equip-dot2		2002	Yes
Account Title and Short Name Change			733002	Infrastructure - DOT - Roads		indot/r		2002	Yes
Account Title and Short Name Change			733003	Infrastructure - DOT - Bridges		indot/b		2002	Yes
New Account			733012	Infrastructure - DOT - Consultants - Roads		indot-c/r		2002	Yes
New Account			733013	Infrastructure - DOT - Consultants - Bridges		indot-c/b		2002	Yes
UPDATE #02-02 - UPDATE DATE: 08/07/2001									
New Account			468004	Other Revenue - Secretary of State - Real Estate/Auctioneer Education & Recovery Funds		othrevreaf		2002	Yes
UPDATE #02-03 - UPDATE DATE: 08/09/2001									
Account Title Change			102107	Cash in Banks Revenue Collections - DMVS - Bank of America - IRP		c-rc-boair		2002	Yes
Account Title and Short Name Change			102122	Cash in Banks Revenue Collections - DOR - Regions Bank - Cigarette Tax Stamp Sales		c-rc-rgsct		2002	Yes
Account Title and Short Name Change			102124	Cash in Banks Revenue Collections - DOR - AmSouth Bank - Cigarette Tax Stamp Sales		c-rc-amsct		2002	Yes
Account Title and Short Name Change			103540	Cash in Banks - DMVS - Revenue Collection Funds		c-cb-dmvs		2002	Yes
Account Title Change			133102	Other Receivables - DMVS - Overweight Assessment		othrectt		2002	Yes
Account Title and Short Name Change			250020	Deferred Revenue - DMVS - Assessments/Citations		def-reva-c		2002	Yes
Account Title Change			250022	Deferred Revenue - DMVS - Identified O/W Citations		def-revowc		2002	Yes
Account Title and Short Name Change			270002	Other Current Liabilities - DMVS - Assessments/Citations		cl-otha-c		2002	Yes
Account Title Change			337151	Other Reserves - DMVS - Assessments/Citations		c/o-fbtac		2002	Yes
Account Title Change			421050	Business Licenses & Permits - DMVS - Drivers License Fees - Commercial Driver License		l&p-bus-cd		2002	Yes
Account Title Change			421051	Business Licenses & Permits - DMVS - Emergency Light Application		l&p-bus-em		2002	Yes
Account Title Change			421052	Business Licenses & Permits - DMVS - CDL Road Test @ $50.00		l&p-bus-c1		2002	Yes
Account Title Change			421053	Business Licenses & Permits - DMVS - CDL Application @ $35.00		l&p-bus-a		2002	Yes

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UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)									
Account Title Change			421054	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ $65.00		l&p-bus-c2		2002	Yes
Account Title Change			421055	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ $58.00		l&p-bus-c3		2002	Yes
Account Title Change			421200	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses		l&p-bus-c		2002	Yes
Account Title Change			421218	Business Licenses & Permits - DMVS - Commerical Motor Vehicles & Related Businesses - Credit Card Fees - Contra Account		l&p-busccc		2002	Yes
Account Title Change			421220	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred to Other States - Contra Account		l&p-bus-ct		2002	Yes
Account Title Change			421240	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Refunds - Contra Account		l&p-bus-cr		2002	Yes
Account Title and Short Name Change			422050	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees		l&p-dmvs-1		2002	Yes
Account Title and Short Name Change			422051	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ $210.00		l&p-dmvs-2		2002	Yes
Account Title and Short Name Change			422052	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ $200.00		l&p-dmvs-3		2002	Yes
Account Title and Short Name Change			422053	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License Replacement @ $15.00		l&p-dmvs-4		2002	Yes
Account Title and Short Name Change			422055	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - L/P @ $25.00		l&p-dmvs-6		2002	Yes
Account Title and Short Name Change			422056	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $15.00		l&p-dmvs-7		2002	Yes
Account Title and Short Name Change			422057	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $10.00		l&p-dmvs-8		2002	Yes
Account Title and Short Name Change			422058	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ $8.00		l&p-dmvs-9		2002	Yes
Account Title and Short Name Change			422059	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License Replacement @ $5.00		l&p-dmvs10		2002	Yes
Account Title and Short Name Change			422061	Nonbusiness Licenses & Permits - DMVS - Endorsements @ $5.00		l&p-dmvs12		2002	Yes
Account Title and Short Name Change			422062	Nonbusiness Licenses & Permits - DMVS - HC ID Card @ $5.00		l&p-dmvs13		2002	Yes
Account Title and Short Name Change			422063	Nonbusiness Licenses & Permits - DMVS - Indigent ID @ $5.00		l&p-dmvs14		2002	Yes
Account Title and Short Name Change			422064	Nonbusiness Licenses & Permits - DMVS - Public ID @ $10.00		l&p-dmvs15		2002	Yes
Account Title and Short Name Change			422065	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - 30 Day Limited Per @ $25.00		l&p-dmvs16		2002	Yes
Account Title and Short Name Change			422066	Nonbusiness Licenses & Permits - DMVS - Child Support Suspension		l&p-dmvs17		2002	Yes
Account Title and Short Name Change			422067	Nonbusiness Licenses & Permits - DMVS - Firearms License		l&p-dmvs18		2002	Yes

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UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)									
Account Title and Short Name Change			422068	Nonbusiness Licenses & Permits - DMVS - News Media ID		l&p-dmvs19		2002	Yes
Account Title and Short Name Change			422069	Nonbusiness Licenses & Permits - DMVS - No Insurance		l&p-dmvs20		2002	Yes
Account Title and Short Name Change			422070	Nonbusiness Licenses & Permits - DMVS - Criminal History		l&p-dmvs21		2002	Yes
Account Title and Short Name Change			422071	Nonbusiness Licenses & Permits - DMVS - Restoration		l&p-dmvs22		2002	Yes
Account Title and Short Name Change			422110	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Tags		l&p-dmv-mt		2002	Yes
Account Title and Short Name Change			422111	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Titles Special Handling Fee		l&p-dmv-mf		2002	Yes
Account Title and Short Name Change			422120	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration (less than 14,000 gw)		l&p-dmv-mr		2002	Yes
Account Title and Short Name Change			422140	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag		l&p-dmv-mw		2002	Yes
Account Title and Short Name Change			422141	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account		l&p-dmvmwc		2002	Yes
Account Title and Short Name Change			422142	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag		l&p-dmvmfl		2002	Yes
Account Title and Short Name Change			422143	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account		l&pdmvmflc		2002	Yes
Account Title and Short Name Change			422150	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag		l&p-dmv-ma		2002	Yes
Account Title and Short Name Change			422151	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account		l&p-dmvmac		2002	Yes
Account Title and Short Name Change			422160	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag (electric vehicles only)		l&p-dmvmaf		2002	Yes
Account Title and Short Name Change			422161	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag - Remit to DOT - Contra Account		l&pdmvmafc		2002	Yes
Account Title and Short Name Change			422198	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - County Short and Over		l&p-dmv-cs		2002	Yes
Account Title and Short Name Change			422199	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration - Refunds - Contra Account		l&pdmvmrrc		2002	Yes
Account Title and Short Name Change			441251	Sales and Services - DMVS - Motorcycle Safety Revenue		s&s-dmvs-m		2002	Yes
Account Title and Short Name Change			441259	Sales and Services - DMVS - Driver Improvement		s&s-dmv-di		2002	Yes
Account Title and Short Name Change			441260	Sales and Services - DMVS - Commercial Driver Training		s&s-dmv-cd		2002	Yes
Account Title and Short Name Change			441263	Sales and Services - DMVS - Motor Vehicle Reports		s&s-dmv-mr		2002	Yes
Account Title and Short Name Change			441264	Sales and Services - DMVS - PDPS Status Check		s&s-dmv-sc		2002	Yes

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UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)									
Account Title and Short Name Change			441602	Sales and Services - DMVS - Motor Vehicle Salvage Inspection Fee		s&s-dmv-ms		2002	Yes
Account Title and Short Name Change			441603	Sales and Services - DMVS - Motor Vehicle Title Research Fee		s&s-dmv-mt		2002	Yes
Account Title and Short Name Change			441604	Sales and Services - DMVS - Abandoned Motor Vehicle Report		s&s-dmv-am		2002	Yes
Account Title Change			451110	Fines and Penalties - DMVS - Motor Carrier Citations		fine-mcc		2002	Yes
Account Title Change			451120	Fines and Penalties - DMVS - Motor Carrier Exchange Fee (DOT & PSC)		fine-r-mce		2002	Yes
Account Title Change			451310	Fines and Penalties - DMVS - Motor Vehicle Titles		fine-r-mv		2002	Yes
Account Title Change			613050	Printing & Publications and Media - DMVS - Driver Licenses		prnt-dr		2002	Yes
Account Title and Short Name Change			627150	Other Operating Expenses - DMVS - Conviction Reports		ooe-dmv-cr		2002	Yes
UPDATE #02-04 - UPDATE DATE: 08/21/2001									
New Account			441492	Sales and Services - DTAE - Student Accident Insurance Fees		s&s-dt-ai		2002	Yes
UPDATE #02-05 - UPDATE DATE: 09/18/2001									
New Account			700069	Claims & Judgments - DOAS - Risk Management - Indemnity Refunds		cl&j-ir		2002	Yes
New Account			700070	Claims & Judgments - DOAS - Risk Management - Adjusting Expense Refunds		cl&j-aer		2002	Yes
New Account			700071	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, Anesthesiologist		cl&jmco1		2002	Yes
New Account			700072	Claims & Judgments - DOAS - Risk Management - MCO - Hospital		cl&jmco2		2002	Yes
New Account			700073	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy, Durgs		cl&jmco3		2002	Yes
New Account			700074	Claims & Judgments - DOAS - Risk Management - MCO - X-Rays, Lab, Ambulance, Other Med		cl&jmco4		2002	Yes
New Account			700075	Claims & Judgments - DOAS - Risk Management - MCO - Medical Equipment		cl&jmco5		2002	Yes
New Account			700076	Claims & Judgments - DOAS - Risk Management - MCO - Nurse Attendant Care		cl&jmco6		2002	Yes
New Account			700077	Claims & Judgments - DOAS - Risk Management - MCO - Physical Therapy		cl&jmco7		2002	Yes
New Account			700078	Claims & Judgments - DOAS - Risk Management - MCO - Chiropractors		cl&jmco8		2002	Yes
New Account			700079	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Audit		cl&jmco9		2002	Yes
New Account			700080	Claims & Judgments - DOAS - Risk Management - MCO - Early Nurse Intervention		cl&jmco10		2002	Yes
New Account			700081	Claims & Judgments - DOAS - Risk Management - MCO - Attendant Care		cl&jmco11		2002	Yes
New Account			700082	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Pre-Certification		cl&jmco12		2002	Yes

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UPDATE #02-05 - UPDATE DATE: 09/18/2001 (cont'd)									
New Account			700083	Claims & Judgments - DOAS - Risk Management - MCO - IME		cl&jmco13		2002	Yes
New Account			700084	Claims & Judgments - DOAS - Risk Management - MCO - 20% Medical Penalty to Provider		cl&jmco14		2002	Yes
New Account			700085	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense		cl&jmco15		2002	Yes
New Account			700086	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy/Drugs Reimbursement to Employee		cl&jmco16		2002	Yes
New Account			700087	Claims & Judgments - DOAS - Risk Management - MCO - Dental		cl&jmco17		2002	Yes
New Account			700088	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Vendor		cl&jmco18		2002	Yes
New Account			700089	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Claimant		cl&jmco19		2002	Yes
New Account			700090	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Suppliers		cl&jmco20		2002	Yes
New Account			700091	Claims & Judgments - DOAS - Risk Management - MCO - Hospital - Refund		cl&jmco21		2002	Yes
New Account			700092	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense - Refund		cl&jmco22		2002	Yes
New Account			700093	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, X-Ray - Refund		cl&jmco23		2002	Yes
New Account			700094	Claims & Judgments - DOAS - Risk Management - MCO - Drug Bills - Refund		cl&jmco24		2002	Yes
UPDATE #02-06 - UPDATE DATE: 10/12/2001									
New Account			421500	Business Licenses & Permits - DNR - Air Emission Fees		l&p-bus-ae		2002	Yes
New Account			421501	Business Licenses & Permits - DNR - Drinking Water Fees		l&p-bus-dw		2002	Yes
New Account			421502	Business Licenses & Permits - DNR - I/M Fees		l&p-bus-im		2002	Yes
New Account			421503	Business Licenses & Permits - DNR - Lead Fees		l&p-bus-lf		2002	Yes
New Account			421504	Business Licenses & Permits - DNR - Radiological Fees		l&p-bus-ra		2002	Yes
New Account			441282	Sales and Services - DNR - Aviation/Aircraft Rental Fees		s&s-dnr-ar		2002	Yes
New Account			441283	Sales and Services - DNR - North GA Mountain Lodges		s&s-dnr-ml		2002	Yes
New Account			441284	Sales and Services - DNR - WR Park Activities		s&s-dnr-pa		2002	Yes
New Account			451400	Fines and Penalties - DNR - GUST		fine-gust		2002	Yes
New Account			451401	Fines and Penalties - DNR - Hazardous Waste		fine-hazw		2002	Yes
New Account			451402	Fines and Penalties - DNR - Solid Waste		fine-sldw		2002	Yes

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UPDATE #02-07 - UPDATE DATE: 10/26/2001									
New Account			616005	Equipment on Inventory but not Capitalized - Weapons		eqexp-n-w		2002	Yes
New Account			616006	Equipment on Inventory but not Capitalized - Computers less than $5000		eqexp-n-c		2002	Yes
New Account			616007	Equipment on Inventory but not Capitalized - Other Equipment less than $5000		eqexp-n-o		2002	Yes
New Procedure							Section: Four - Other Procedural Topics Topic: Accounting for Per Diem and Fees and Contracts	2002	Yes
Account Definition Change			651000	PER DIEM AND FEES			Compensation on a hourly or daily fee basis for which the employer makes no payroll deduction.	2002	Yes
UPDATE #02-08 - UPDATE DATE: 10/29/2001									
New Account			262002	Funds Held for Others - Checks Uncashed/Unclaimed		fh/othcu/u		2002	Yes
Account Title and Short Name Change			262056	Funds Held for Others - Payroll Checks Uncashed/Unclaimed		fh/othpcu		2002	Yes
New Procedure							Section: Four - Other Procedural Topics Topic: Outstanding Checks	2002	Yes
UPDATE #02-09 - UPDATE DATE: 11/02/2001									
New Account			466113	Contributions & Donations - DOAS - Risk Management - GA Temporary Disability Compensation Program		contrgtdcp		2002	Yes
New Account			466114	Contributions & Donations - DOAS - Risk Management - Teacher Indemnification Program		contrtip		2002	Yes
Procedure Update							Footnote added to Procedure Issued for Outstanding Checks	2002	Yes
UPDATE #02-10 - UPDATE DATE: 11/08/2001									
New Account			653201	Contracts - Private - Security		con-p-sec		2002	Yes
New Account			653202	Contracts - Private - Cooperative Agreements		con-p-sec		2002	Yes
New Account			653203	Contracts - Private - Fire Control		con-p-fc		2002	Yes
New Account			653204	Contracts - Private - Air Control		con-p-ac		2002	Yes
New Account			653205	Contracts - Private - Site Preparation		con-p-sp		2002	Yes
New Account			653206	Contracts - Private - Tree Planning		con-p-tp		2002	Yes
New Account			653207	Contracts - Private - Tree Fertilization		con-p-tf		2002	Yes
New Account			653208	Contracts - Private - Student Interns		con-p-si		2002	Yes
New Account			653209	Contracts - Private - Aerial Spraying		con-p-as		2002	Yes
UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 11/16/2001 NOTE: SEE MOST RECENT DRAFT COPY DATED 07/02/2002									
New Procedure **DRAFT VERSION**							Section: Four - Other Procedural Topics Topic: Capital Asset Guide **(DRAFT COPY)**	2002	No
UPDATE #02-11 - UPDATE DATE: 11/21/2001									
New Account			653210	Contracts - Private - Consultant		con-p-con		2002	Yes

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UPDATE #02-12 - UPDATE DATE: 12/05/2001									
New Account			168000	COMPUTER SOFTWARE		c-sftw	The cost of acquiring or developing computer software for internal use.	2002	Yes
New Account			168001	Computer Software		c-sftw1		2002	Yes
New Account			169000	ACCUMULATED DEPRECIATION - COMPUTER SOFTWARE		ad-sftw	The accumulation of systematic and rational allocations of the estimated cost of using computer software, on a historical cost basis, over the useful life. Capitalization of computer software should only occur after the preliminary project stage is complete.	2002	Yes
New Account			169001	Accumulated Depreciation - Computer Software		ad-sftw1		2002	Yes
New Account			177000	LIBRARY COLLECTIONS		lib-coll	The cost of 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.	2002	Yes
New Account			177001	Library Collections		lib-coll1		2002	Yes
New Account			178000	ACCUMULATED DEPRECIATION - LIBRARY COLLECTIONS		ad-lc	The accumulation of systematic and rational allocations of the estimated cost of using library books, reference materials and similar items, on a historical cost basis, over their useful life.	2002	Yes
New Account			178001	Accumulated Depreciation - Library Collections		ad-lc1		2002	Yes
New Account			184000	ACCUMULATED DEPRECIATION - INFRASTRUCTURE		ad-infra	The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful life.	2002	Yes
New Account			184001	Accumulated Depreciation - Infrastructure		ad-infra1		2002	Yes
New Account			185000	CAPITALIZED COLLECTIONS		cap-coll	The cost of acquiring collections of works of art and historical treasures which are not held for financial gain, but rather for public exhibition, education or research.	2002	Yes
New Account			185001	Capitalized Collections		cap-coll1		2002	Yes
New Account			186000	ACCUMULATED DEPRECIATION - CAPITALIZED COLLECTIONS		ad-cc	The accumulation of systematic and rational allocations of the estimated cost of holding works of art and historical treasures, on a historical cost basis, over their useful life.	2002	Yes
New Account			186001	Accumulated Depreciation - Capitalized Collections		ad-cc1		2002	Yes
New Account			187000	WORKS OF ART AND HISTORICAL TREASURES - NON-DEPRECIABLE		a&ht	The cost of acquiring collections of works of art and historical treasures which are held solely for financial gain.	2002	Yes
New Account			187001	Works of Art and Historical Treasures - Non-Depreciable		a&ht1		2002	Yes
New Account			189000	ACCUMULATED DEPRECIATION - OTHER ASSETS		ad-oa	The accumulation of systematic and rational allocations of the estimated cost of using intangible and other assets, on a historical cost basis, over the useful life.	2002	Yes
New Account			189001	Accumulated Depreciation - Other Assets		ad-oa1		2002	Yes

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UPDATE #02-13 - UPDATE DATE: 12/10/2001									
New Object Class (Subclass)		913		STATE OF GEORGIA GUARANTEED REVENUE DEBT COMMON RESERVE FUND	Transportation			2002	Yes
New Account			421201	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred from Other States		l&p-bus-fo		2002	Yes
New Account			422144	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag		l&p-dmvmed		2002	Yes
New Account			422145	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag - Contra Account		l&p-dmvmec		2002	Yes
UPDATE #02-14 - UPDATE DATE: 12/13/2001									
New Account			101195	Cash in Banks Operating Account United Community Bank		c-op-ucb		2002	Yes
New Account			101424	Cash in Banks Payroll Account United Commumity Bank		c-p-ucb		2002	Yes
New Account			101877	Cash in Banks Other Account United Community Bank 1		c-ot-ucb1		2002	Yes
New Account			101878	Cash in Banks Other Account United Community Bank 2		c-ot-ucb2		2002	Yes
UPDATE #02-15 - UPDATE DATE: 01/07/2002									
Account Title and Short Name Change			101383	Cash in Banks Payroll Account Bank of America 1		c-p-boa1		2002	Yes
New Account			101384	Cash in Banks Payroll Account Bank of America 2		c-p-boa2		2002	Yes
New Account			102017	Cash in Banks Revenue Collections Columbus Bank and Trust Company		c-rc-cbtc		2002	Yes
New Account			102018	Cash in Banks Revenue Collections First Union 2		c-rc-1u2		2002	Yes
New Account			143076	Interfund Receivables - DOT - GO Due from SRTA		intersrta		2002	Yes
New Account			143077	Interfund Receivables - DOT - GO Due from Treasury		intertreas		2002	Yes
UPDATE #02-16 - UPDATE DATE: 01/29/2002									
New Account			101879	Cash in Banks Other Account Bank of Monticello		c-ot-bm		2002	Yes
UPDATE #02-17 - UPDATE DATE: 01/31/2002									
Account Title Change			413094	General Sales & Use Taxes - Distibution of Local Government Collection Cost - Memo Account		gen-s&ucc		2002	Yes
UPDATE #02-18 - UPDATE DATE: 02/13/2002									
New Account			465200	Rents & Royalties-DOT-ROW Rents	DOT	r&r-dotrr		2002	Yes
UPDATE #02-19 - UPDATE DATE: 02/19/2002									
New Account			614028	Supplies & Materials - Fire Suppression/Protection	GFC	s&m-fsp		2002	Yes
UPDATE #02-20 - UPDATE DATE: 02/19/2002									
New Account			615009	Repairs & Maintenance - Aircraft	GFC	r&m-air		2002	Yes
UPDATE #02-21 - UPDATE DATE: 02/27/2002									
New Account			616008	Equipment on Inventory but not Capitalized - FA Numbered Equipment less than $5000	DOT	eqexp-n-fa		2002	Yes
UPDATE #02-22 - UPDATE DATE: 02/28/2002									
New Account			151003	Motor Fuel Inventories - Liquid Propane Gas	DOT	inv-lpg		2002	Yes
UPDATE #02-23 - UPDATE DATE: 03/07/2002									
New Account			615010	Repairs & Maintenance - DOT - Roadway Maintenance	DOT	r&m-dotrw		2002	Yes

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UPDATE #02-24 - UPDATE DATE: 03/21/2002									
New Account			101425	Cash in Banks Payroll Account SunTrust Bank, Augusta	DTAE	c-p-sta		2002	Yes
UPDATE #02-25 - UPDATE DATE: 03/28/2002									
New Account			262200	Funds Held For Others-GTA-Conferences	GTA	fhgta-c		2003	Yes
New Account			262201	Funds Held For Others-GTA-GASB Teleconferences	GTA	fhgta-gt		2003	Yes
New Account			262202	Funds Held For Others-GTA-DCH Record Sales	GTA	fhgta-dchr		2003	Yes
New Account			262203	Funds Held For Others-GTA-DITT Registration	GTA	fhgta-dit		2003	Yes
New Account			262204	Funds Held For Others-GTA-DOL Registration	GTA	fhgta-dolr		2003	Yes
New Account			262205	Funds Held For Others-GTA-DHR Poison Prevention	GTA	fhgta-dhrp		2003	Yes
New Account			262206	Funds Held For Others-GTA-DHR Record Sales	GTA	fhgta-dhrr		2003	Yes
New Account			262207	Funds Held For Others-GTA-DNR Friends of Georgia State Parks	GTA	fhgta-dnrf		2003	Yes
New Account			262208	Funds Held For Others-GTA-DNR Golf Memberships	GTA	fhgta-dnrg		2003	Yes
New Account			262209	Funds Held For Others-GTA-DOAS Small Business Conference	GTA	fhgta-ddbc		2003	Yes
New Account			262210	Funds Held For Others-GTA-Georgia Public Broadcasting Pledges	GTA	fhgta-gpbp		2003	Yes
New Account			262211	Funds Held For Others-GTA-Office of Dispute Resolution Neutral	GTA	fhgta-odrn		2003	Yes
New Account			262212	Funds Held For Others-GTA-Worker's Compensation Board Registration	GTA	fhgta-wcbr		2003	Yes
New Account			262213	Funds Held For Others-GTA-Augusta State University	GTA	fhgta-asu		2003	Yes
New Account			262214	Funds Held For Others-GTA-Clayton College and State University	GTA	fhgta-ccsu		2003	Yes
New Account			262215	Funds Held For Others-GTA-Columbus State University	GTA	fhgta-csu		2003	Yes
New Account			262216	Funds Held For Others-GTA-Dalton State College	GTA	fhgta-dsc		2003	Yes
New Account			262217	Funds Held For Others-GTA-Floyd College	GTA	fhgta-fc		2003	Yes
New Account			262218	Funds Held For Others-GTA-Gainesville College	GTA	fhgta-gc		2003	Yes
New Account			262219	Funds Held For Others-GTA-Georgia College and State University	GTA	fhgta-gcsu		2003	Yes
New Account			262220	Funds Held For Others-GTA-Georgia Perimeter College	GTA	fhgta-gpc		2003	Yes
New Account			262221	Funds Held For Others-GTA-Georgia Southwestern State University	GTA	fhgta-gssu		2003	Yes
New Account			262222	Funds Held For Others-GTA-Kennesaw State University	GTA	fhgta-ksu		2003	Yes
New Account			262223	Funds Held For Others-GTA-Middle Georgia College	GTA	fhgta-mgc		2003	Yes
New Account			262224	Funds Held For Others-GTA-North Georgia College and State University	GTA	fhgta-ngcs		2003	Yes
New Account			262225	Funds Held For Others-GTA-Southern Polytechnic State University	GTA	fhgta-spsu		2003	Yes
New Account			262226	Funds Held For Others-GTA-State University of West Georgia	GTA	fhgta-suwg		2003	Yes
New Account			262227	Funds Held For Others-GTA-Gordon College	GTA	fhgta-goc		2003	Yes

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UPDATE #02-25 - UPDATE DATE: 03/28/2002 (cont'd)									
New Account			421410	Business License & Permits-GTA-Professional License Fees-Real Estate Comm.	GTA	blp-plfr		2003	Yes
New Account			421510	Business License & Permits-GTA-Professional License Fees-Real Estate Comm. Contra Account	GTA	blp-plfrc		2003	Yes
New Account			421420	Business License & Permits-GTA-Professional License Fees-Medical Board	GTA	blp-plfm		2003	Yes
New Account			421520	Business License & Permits-GTA-Professional License Fees-Medical Board Contra Account	GTA	blp-plfmc		2003	Yes
New Account			421430	Business License & Permits-GTA-Corporation Annual Registration-SOS	GTA	blp-car		2003	Yes
New Account			421530	Business License & Permits-GTA-Corporation Annual Registration-SOS Contra Account	GTA	blp-carc		2003	Yes
New Account			421440	Business License & Permits-GTA-Corporate Filings-SOS	GTA	blp-cf		2003	Yes
New Account			421540	Business License & Permits-GTA-Corporate Filings-SOS Contra Account	GTA	blp-cfc		2003	Yes
New Account			421450	Business License & Permits-GTA-Certified Documents-SOS	GTA	blp-cds		2003	Yes
New Account			421550	Business License & Permits-GTA-Certified Documents-SOS Contra Account	GTA	blp-cdsc		2003	Yes
New Account			421460	Business License & Permits-GTA-Professional License Fees-SOS	GTA	blp-plfs		2003	Yes
New Account			421560	Business License & Permits-GTA-Professional License Fees-SOS Contra Account	GTA	blp-plfsc		2003	Yes
New Account			441700	Sales and Services-GTA-Alcohol Retailer's Listing	GTA	ssgta-ar		2003	Yes
New Account			441701	Sales and Services-GTA-Batch MVR Bulk	GTA	ssgta-bm		2003	Yes
New Account			441702	Sales and Services-GTA-Corporation Bulk	GTA	ssgta-cb		2003	Yes
New Account			441703	Sales and Services-GTA-Corporation Search Listings	GTA	ssgta-csl		2003	Yes
New Account			441704	Sales and Services-GTA-Credit Card Fees Retained	GTA	ssgta-cc		2003	Yes
New Account			441705	Sales and Services-GTA-GISDATA Sales	GTA	ssgta-gs		2003	Yes
New Account			441706	Sales and Services-GTA-Initial Subscriptions	GTA	ssgta-is		2003	Yes
New Account			441707	Sales and Services-GTA-Legislative Services	GTA	ssgta-ls		2003	Yes
New Account			441708	Sales and Services-GTA-Online MVR	GTA	ssgta-om		2003	Yes
New Account			441709	Sales and Services-GTA-VIN Checks-GRATIS	GTA	ssgta-vc		2003	Yes
New Account			441710	Sales and Services-GTA-Web Development Revenue	GTA	ssgta-wd		2003	Yes
UPDATE #02-26 - UPDATE DATE: 04/11/2002									
New Account			614073	Supplies & Materials - DNR - Merchandise for Resale - Alcohol & Beverages	DNR	s&mdnr-ab		2002	Yes
UPDATE #02-27 - UPDATE DATE: 04/16/2002									
New Object Class (Subclass)		735		INTERGOVERNMENTAL CONTRACT	Industry, Trade & Tourism			2003	Yes
UPDATE #02-28 - UPDATE DATE: 04/18/2002									
Object Class Reactivated		747		PAYMENTS TO STATE TREASURY	Merit, DOL			2002	Yes
UPDATE #02-29 - UPDATE DATE: 04/18/2002									
New Object Class (Subclass)		710		BRAIN AND SPINAL TRUST FUND BENEFITS	DHR			2003	Yes
UPDATE #02-30 - UPDATE DATE: 04/29/2002									
New Account			690501	Direct Benefits - DHR - Brain and Spinal Trust Fund	DHR	dirbbstf		2003	Yes

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UPDATE #02-31 - UPDATE DATE: 05/07/2002									
New Object Class (Subclass)		818		PAYMENTS TO SOUTHWEST GEORGIA RAILROAD EXCURSION AUTHORITY	DNR			2003	Yes
UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 07/02/2002 NOTE: SEE MOST RECENT DRAFT COPY DATED 07/02/2002									
Revision to Draft Guide **DRAFT VERSION**							Section: Four - Other Procedural Topics Topic: Capital Asset Guide **(DRAFT COPY)**	2002	No
UPDATE #02-32 - UPDATE DATE: 05/14/2002									
New Object Class (Subclass)		914		PAYMENTS TO THE STATE ROAD AND TOLLWAY AUTHORITY	DOT			2003	Yes
New Account			750500	Transfers Out - DOT - State Road and Tollway Authority Payments	DOT	ot-srtap		2003	Yes
UPDATE #02-33 - UPDATE DATE: 05/16/2002									
New Account			44190	Sales and Services-Sales Discounts	DOAS	ss-sd		2003	Yes
UPDATE #02-34 - UPDATE DATE: 05/23/2002									
Account Title Change			106000	CASH EQUIVALENTS - POOLED		c-e-pool		2003	Yes
Account Title Change			106001	Cash Equivalents - Pooled - OTFS		c-e-pool1		2003	Yes
Account Title Change			106002	Cash Equivalents - Pooled - Other		c-e-poolo		2003	Yes
Account Title Change			106003	Cash Equivalents - Pooled - Flex Investment Account (OTFS) (Ga Fund)		c-e-poolf		2003	Yes
Account Title Change			106050	Cash Equivalents - Pooled - DOT - Floyd County	DOT	c-e-pooltf		2003	Yes
Account Title Change			106051	Cash Equivalents - Pooled - DOT - City of Atlanta	DOT	c-e-poolta		2003	Yes
Account Title Change			106052	Cash Equivalents - Pooled - DOT - TEA Matching 33B	DOT	c-e-pooltt		2003	Yes
Account Title Change			106053	Cash Equivalents - Pooled - DOT - City/County Participation	DOT	c-e-pooltc		2003	Yes
Account Title Change			106054	Cash Equivalents - Pooled - GA Rail Passenger Authority	GA Rail Passenger Authority	c-e-pooltr		2003	Yes
Account Title Change			106900	Cash Equivalents - Pooled - Proprietary Funds - Restricted Assets		c-e-poolr		2003	Yes
Account Title Change			107000	CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT		c-e-cd		2003	Yes
Account Title Change			107001	Cash Equivalents - Certificates of Deposit		c-e-cd1		2003	Yes
Account Title Change			107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds - Restricted Assets		c-e-cdr		2003	Yes
New Account			107500	INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT		I-c-cd		2003	Yes
Account Title Change			108000	CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES		c-e-gs		2003	Yes
Account Title Change			108001	Cash Equivalents - U.S. Government Securities		c-e-gs1		2003	Yes
Account Title Change			108400	Cash Equivalents - U.S. Government Securities - Proprietary Funds - Restricted Assets		c-e-pfr		2003	Yes
New Account			108500	INVESTMENTS - CURRENT - U.S. GOVERNMENT SECURITIES		I-c-gs		2003	Yes
Account Title Change			109000	CASH EQUIVALENTS - CORPORATE BONDS		c-e-cb		2003	Yes
Account Title Change			109001	Cash Equivalents - Corporate Bonds		c-e-cb1		2003	Yes
Account Title Change			109400	Cash Equivalents - Corporate Bonds - Proprietary Funds - Restricted Assets		c-e-cbr		2003	Yes

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UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)									
New Account			109500	INVESTMENTS - CURRENT- CORPORATE BONDS		I-c-cb		2003	Yes
Account Title Change			110000	CASH EQUIVALENTS - MUNICIPAL BONDS		c-e-mb		2003	Yes
Account Title Change			110001	Cash Equivalents - Municipal Bonds		c-e-mb1		2003	Yes
Account Title Change			110400	Cash Equivalents - Municipal Bonds - Proprietary Funds - Restricted Assets		c-e-mbr		2003	Yes
New Account			110500	INVESTMENTS - CURRENT - MUNICIPAL BONDS		I-c-mb		2003	Yes
Account Title Change			111000	CASH EQUIVALENTS - STOCK		c-e-stk		2003	Yes
Account Title Change			111001	Cash Equivalents - Stock		c-e-stk1		2003	Yes
Account Title Change			111400	Cash Equivalents - Proprietary Funds - Restricted Assets		c-e-stkr		2003	Yes
New Account			111500	INVESTMENTS - CURRENT - STOCK		I-c-stk		2003	Yes
Account Title Change			112000	CASH EQUIVALENTS - OTHER		c-e-oth		2003	Yes
Account Title Change			112001	Cash Equivalents - Other		c-e-oth1		2003	Yes
Account Title Change			112002	Cash Equivalents - Merit System - Deferred Compensation Trusts	Merit System	c-e-msdc		2003	Yes
Account Title Change			112400	Cash Equivalents - Other - Proprietary Funds - Restricted Assets		c-e-opra		2003	Yes
New Account			112500	INVESTMENTS - CURRENT - OTHER		I-c-o		2003	Yes
Account Title Change			113000	INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT		i-n-cd		2003	Yes
Account Title Change			113001	Investments - Noncurrent - Certificates of Deposit		i-n-cd1		2003	Yes
Account Title Change			113400	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Restricted Assets		I-n-cd-r		2003	Yes
Account Title Change			113410	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cd-lt		2003	Yes
Account Title Change			114000	INVESTMENTS - NONCURRENT - U.S. GOVERNMENT SECURITIES		i-n-gs		2003	Yes
Account Title Change			114001	Investments - Noncurrent - U.S. Government Securities		i-n-gs1		2003	Yes
Account Title Change			114400	Investments - Noncurrent - U.S. Government Securities - Proprietary Funds - Restricted Assets		i-n-gs-r		2003	Yes
Account Title Change			114410	Investments - Noncurrent - U.S. Government Securities - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-gs-lt		2003	Yes
Account Title Change			115000	INVESTMENTS - NONCURRENT - CORPORATE BONDS		i-n-cbs		2003	Yes
Account Title Change			115001	Investments - Noncurrent - Corporate Bonds		i-n-cbs1		2003	Yes
Account Title Change			115400	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Restricted Assets		i-n-cbs-r		2003	Yes
Account Title Change			115410	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cbs-lt		2003	Yes
Account Title Change			116000	INVESTMENTS - NONCURRENT - MUNICIPAL BONDS		i-n-mb		2003	Yes
Account Title Change			116001	Investments - Noncurrent - Municipal Bonds		i-n-mb1		2003	Yes

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UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)									
Account Title Change			116400	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Restricted Assets		i-n-mb-r		2003	Yes
Account Title Change			116410	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-mb-lt		2003	Yes
Account Title Change			117000	INVESTMENTS - NONCURRENT - STOCK		i-n-stk		2003	Yes
Account Title Change			117001	Investments - Noncurrent - Stock		i-n-stk1		2003	Yes
Account Title Change			117400	Investments - Noncurrent - Stock - Proprietary Funds - Restricted Assets		i-n-stk-r		2003	Yes
Account Title Change			117410	Investments - Noncurrent - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-stk-lt		2003	Yes
Account Title Change			118000	INVESTMENTS - NONCURRENT - OTHER		i-n-oth		2003	Yes
Account Title Change			118001	Investments - Noncurrent - Other		i-n-oth1		2003	Yes
New Account			119000	INVESTMENTS - NONCURRENT - POOLED	TRS	I-n-p		2003	Yes
Account Title Change			127000	TAXES RECEIVABLE - CURRENT		t-rec		2003	Yes
Account Title Change			127001	Taxes Receivable - Current - General Property Taxes		t-rec-gp		2003	Yes
Account Title Change			127002	Taxes Receivable - Current - Property Taxes on Other than Assessed Valuation		t-rec-po		2003	Yes
Account Title Change			127003	Taxes Receivable - Current - General Sales Tax		t-rec-gs		2003	Yes
Account Title Change			127004	Taxes Receivable - Current - Selective Sales and Use Taxes Motor Fuel		t-rec-mf		2003	Yes
Account Title Change			127005	Taxes Receivable - Current - Selective Sales and Use Taxes Alcoholic Beverages		t-rec-ab		2003	Yes
Account Title Change			127006	Taxes Receivable - Current - Selective Sales and Use Taxes Cigars/Cigarettes		t-rec-cig		2003	Yes
Account Title Change			127007	Taxes Receivable - Current - Income Taxes Corporate		t-rec-ic		2003	Yes
Account Title Change			127008	Taxes Receivable - Current - Income Taxes Individual		t-rec-ii		2003	Yes
Account Title Change			127009	Taxes Receivable - Current - Gross Receipt Business Taxes		t-rec-bt		2003	Yes
Account Title Change			127010	Taxes Receivable - Current - Death Taxes		t-rec-dt		2003	Yes
Account Title Change			127011	Taxes Receivable - Current - Other Taxes		t-rec-ot		2003	Yes
New Account			127500	TAXES RECEIVABLE - NONCURRENT		t-rec-n		2003	Yes
Account Title Change			128000	ALLOWANCE FOR UNCOLLECTIBLE CURRENT TAXES		auct		2003	Yes
Account Title Change			128001	Allowance for Uncollectible Current Taxes General Property Taxes		auct-gp		2003	Yes
Account Title Change			128002	Allowance for Uncollectible Current Taxes Property Taxes on Other than Assessed Valuation		auct-po		2003	Yes
Account Title Change			128003	Allowance for Uncollectible Current Taxes General Sales Tax		auct-gs		2003	Yes
Account Title Change			128004	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Motor Fuel		auct-mf		2003	Yes
Account Title Change			128005	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Alcoholic Beverages		auct-ab		2003	Yes
Account Title Change			128006	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Cigars/Cigarettes		auct-cig		2003	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)									
Account Title Change			128007	Allowance for Uncollectible Current Taxes Income Taxes - Corporate		auct-ic		2003	Yes
Account Title Change			128008	Allowance for Uncollectible Current Taxes Income Taxes - Individual		auct-ii		2003	Yes
Account Title Change			128009	Allowance for Uncollectible Current Taxes Gross Receipt Business Taxes		auct-bt		2003	Yes
Account Title Change			128010	Allowance for Uncollectible Current Taxes Death Taxes		auct-dt		2003	Yes
Account Title Change			128011	Allowance for Uncollectible Current Taxes Other Taxes		auct-ot		2003	Yes
New Account			128500	ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES		aunt		2003	Yes
New Account			136000	CONTRIBUTIONS RECEIVABLE	TRS	co-r		2003	Yes
Account Title Change			283000	BONDS PAYABLE - NONCURRENT		b/p-non		2003	Yes
Account Title Change			283001	Bonds Pay - Noncurrent		b/p-non1		2003	Yes
New Account			345000	RESERVE FOR PENSION BENEFITS	TRS	fb-rspb		2003	Yes
New Account			444000	CONTRIBUTIONS - EMPLOYEE	TRS	c-ee		2003	Yes
New Account			445000	CONTRIBUTIONS - EMPLOYER	TRS	c-er		2003	Yes
New Account			747000	GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS	TRS	gl-ca		2003	Yes
UPDATE #02-35 - UPDATE DATE: 06/03/2002									
New Account			441285	Sales and Services - DNR - SW Ga Railroad Excursion Authority	DNR	s&s-dnr-sg		2003	Yes
Account Title and Short Name Change			465200	Rents & Royalties - DOT - ROW Rents & Taxes	DOT	r&r-dotrt		2003	Yes
UPDATE #02-36 - UPDATE DATE: 06/11/2002									
New Account			441426	Sales and Services - DOT - Sale of ROW Property	DOT	s&s-dot-rp		2003	Yes
UPDATE #02-37 - UPDATE DATE: 06/26/2002									
New Account			761107	Indirect Cost - DOT - RM Costs	DOT	ictrm		2003	Yes
New Account			726000	WORKS OF ART AND HISTORICAL TREASURES		waht		2003	Yes
New Account			726001	Works of Art and Historical Treasures - Non-Depreciable		waht-nd		2003	Yes
New Account			726002	Works of Art and Historical Treasures - Depreciable		waht-d		2003	Yes
New Account			727000	LIBRARY COLLECTIONS		libc		2003	Yes
New Account			727001	Library Collections		libc1		2003	Yes
UPDATE #02-38 - UPDATE DATE: 06/27/2002									
New Account			494000	SPECIAL ITEMS		spcitmsr		2003	Yes
New Account			494001	Special Items		spcitmsr1		2003	Yes
New Account			495000	EXTRAORDINARY ITEMS		extraord		2003	Yes
New Account			495001	Extraordinary Items		extraord1		2003	Yes
New Account			496000	CAPITAL CONTRIBUTIONS		capcontb		2003	Yes
New Account			496001	Capital Contributions		capcontb1		2003	Yes
UPDATE #02-39 - UPDATE DATE: 06/30/2002									
New Account			101674	Cash in Banks Other Account Citizens Bank & Trust 5	DTAE	c-ot-cbt5		2003	Yes

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UPDATE #02-40 - UPDATE DATE: 06/30/2002									
Inactivate account			106900	Investments Current Pooled - Proprietary Funds - Restricted Assets		i-c-poolr	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			113900	Investments - Certificates of Deposit - Proprietary Funds - Restricted Assets		i-cd-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			113910	Investments - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-cd-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			114900	Investments - U.S. Government Securities - Proprietary Funds - Restricted Assets		i-gs-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			114910	Investments - U.S. Government Securities - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-gs-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			115900	Investments - Corporate Bonds - Proprietary Funds - Restricted Assets		i-cbs-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			115910	Investments - Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-cbs-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			116900	Investments - Municipal Bonds - Proprietary Funds - Restricted Assets		i-mb-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			116910	Investments - Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-mb-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			117900	Investments - Stock - Proprietary Funds - Restricted Assets		i-stk-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			117910	Investments - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-stk-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			118900	Investments - Other - Proprietary Funds - Restricted Assets		i-oth-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			118910	Investments - Other - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-oth-lt	Inactivate Account due to GASB 34	2003	Yes
New Account			107501	Investments - Current - Certificates of Deposit		i-c-cd1		2003	Yes
New Account			108501	Investments - Current - U.S. Government Securites		I-c-gs1		2003	Yes
New Account			109501	Investments - Current - Corporate Bonds		I-c-cb1		2003	Yes
New Account			110501	Investments - Current - Municipal Bonds		I-c-mb1		2003	Yes
New Account			111501	Investments - Current - Stock		i - c-stk1		2003	Yes
New Account			112501	Investments - Current - Other		ic-o1		2003	Yes
New Account			119001	Investments - Noncurrent - Pooled		I-n-p1		2003	Yes
New Account			119400	Investments - Noncurrent - Pooled - Proprietary Funds - Restricted Assets		I-n-pr		2003	Yes
New Account			119410	Investments - Noncurrent - Pooled - Proprietary Funds- Long Term (Held Longer Than 12 Months)		I-n-plt		2003	Yes
New Account			127501	Taxes Receivable - Noncurrent		t-rec-n1		2003	Yes
New Account			128501	Allowance for Uncollectible Noncurrent Taxes		aunt1		2003	Yes
New Account			136001	Contributions Receivable		co-r1		2003	Yes
New Account			345001	Reserve for Pension Benefits		fb-rspb1		2003	Yes
Inactivate account			410000	APPROPRIATION ALLOTMENT - TOBACCO FUNDS		apptob-x		2003	Yes
Inactivate account			410004	Appropriations Allotments - Tobacco Funds		apptob-x1		2003	Yes
New Account			444001	Contributions - Employee		c-ee1		2003	Yes
New Account			445001	Contributions - Employer		c-er1		2003	Yes

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UPDATE #02-40 - UPDATE DATE: 06/30/2002 (cont'd)									
New Account			747001	Gain/Loss on Disposal of Capital Assets		gl-ca1		2003	Yes
Account Title Change			263000	UNCLAIMED PROPERTY LIABILITY		upl		2003	Yes
Account Title Change			263001	Unclaimed Property Liability		upl-1		2003	Yes
New Account			703000	LOTTERY PRIZES		lottprz		2003	Yes
New Account			703001	Lottery Prizes		lottprz1		2003	Yes
Inactivate account			472000	OTHER FINANCING SOURCES - OPERATING TRANSFERS FROM THE PRIMARY GOVERNMENT		ofs-pg	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			472001	Other Financing Sources - Operating Transfers From the Primary Government		ofs-pg1	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			751000	OTHER FINANCING USES - OPERATING TRANSFERS TO PRIMARY GOVERNMENT		ot-topg	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			751001	Other Financing Uses - Operating Transfers to Primary Government		ot-topg1	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			752000	OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT		ot-tocu	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			752001	Other Financing Uses - Operating Transfers to Component Unit		ot-tocu1	Inactivate Account due to GASB 34	2003	Yes
UPDATE #02-41 - UPDATE DATE: 06/30/2002									
New Account			262228	Funds Held For Others-GTA-Secretary of State	GTA	fhgta-sec		2003	Yes
UPDATE #02-42 - UPDATE DATE: 06/30/2002									
Inactivate account			113410	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cd-lt		2003	Yes
Inactivate account			114410	Investments - Noncurrent -U.S. Government Securities - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-gs-lt		2003	Yes
Inactivate account			115410	Investments - Noncurrent -Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cbs-lt		2003	Yes
Inactivate account			116410	Investments - Noncurrent -Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-mb-lt		2003	Yes
Inactivate account			117410	Investments - Noncurrent - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-stk-lt		2003	Yes
Inactivate account			118410	Investments - Noncurrent - Other - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-oth-lt		2003	Yes
Inactivate account			119410	Investments-Noncurrent-Pooled-Proprietary Funds-Long Term (held Longer Than 12 Months)		I-n-plt		2003	Yes
UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 07/02/2002									
Revision to Draft Guide **DRAFT VERSION**							Section: Four - Other Procedural Topics Topic: Capital Asset Guide **(DRAFT COPY)**	2002	No
UPDATE #03-01 - UPDATE DATE: 8/6/2002									
New subaccount			262229	Funds Held For Others-GTA-GPB Video Streaming Services		fhgta-gvss		2003	Yes
Title change			215236	Insurance - GE Group Life - Withholdings		apaywph		2003	Yes

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UPDATE #03-02 - UPDATE DATE: 8/16/2002									
	551	TITLE I-A, IMPROVING BASIC PROGRAMS OPERATED BY LEAs		Subclass Title Change		DOE		2003	Yes
	567	TITLE I-B, EVEN START		Subclass Title Change		DOE		2003	Yes
	571	TITLE V, INNOVATIVE PROGRAMS		Subclass Title Change		DOE		2003	Yes
	576	TITLE IV-A1 SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES		Subclass Title Change		DOE		2003	Yes
	580	BYRD HONOR SCHOLARSHIPS		Subclass Title Change		DOE		2003	Yes
	609	TITLE I-F, COMPREHENSIVE SCHOOL REFORM		Subclass Title Change		DOE		2003	Yes
	628	TITLE I-C, EDUCATION OF MIGRANT CHILDREN		New subclass		DOE		2003	Yes
	629	TITLE I-D, PROGRAMS FOR NEGLECTED,		New subclass		DOE		2003	Yes
	630	TITLE II-A, IMPROVING TEACHER QUALITY		New subclass		DOE		2003	Yes
	631	TITLE II-D, ENHANCING EDUCATION THROUGH TECHNOLOGY		New subclass		DOE		2003	Yes
	632	TITLE IIII-A, LANGUAGE ACQUISITION		New subclass		DOE		2003	Yes
	633	TITLE IV-A2, COMMUNITY SERVICE GRANTS		New subclass		DOE		2003	Yes
	634	TITLE IV-B, 21ST CENTURY COMMUNITY LIVING		New subclass		DOE		2003	Yes
	635	TITLE VI-A, STATE ASSESSMENT PROGRAM		New subclass		DOE		2003	Yes
	636	TITLE VI-B, RURAL AND LOW-INCOME SCHOOLS		New subclass		DOE		2003	Yes
	637	TITLE I-B, READING FIRST		New subclass		DOE		2003	Yes
UPDATE #03-03 - UPDATE DATE: 8/28/2002									
733102		Infrastructure-DOT Roads-Depreciable	indot/rd	New subaccount		DOT		2003	Yes
733202		Infrastructure-DOT Roads-Residual	indot/rr	New subaccount		DOT		2003	Yes
	632	TITLE III-A, LANGUAGE ACQUISITION		Correct Title Name Error		DOE		2003	Yes
UPDATE #03-04 - UPDATE DATE: 8/30/2002									
103501		Cash in Banks - Compensating Balance - Citibank	c-cb-ci	New subaccount		DCH		2003	Yes
103502		Cash in Banks - Compensating Balance - JPMorgan	c-cb-jpm	New subaccount		DCH		2003	Yes
653656		Contracts - Other - SHBP - HMO Admin Fee	con-othh7	Title change		DCH		2003	Yes
653665		Contracts - Other - SHBP - Pharmacy Management	con-othh16	Title change		DCH		2003	Yes
690251		Direct Benefits - SHBP - HMO	dirshbphmo	New subaccount		DCH		2003	Yes
UPDATE #03-05 - UPDATE DATE: 9/6/2002									
438199		Other Intergovernmental Revenues - DOR - Distribution of Collection Cost Contra Account	oth-dccca	New subaccount		DOR		2003	Yes
UPDATE #03-06 - UPDATE DATE: 9/17/2002									
752000		OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT	ot-tocu	Reactivate account				2003	Yes
752001		Other Financing Uses - Operating Transfers to Component Unit	ot-tocu1	Reactivate account				2003	Yes
UPDATE #03-07 - UPDATE DATE: 9/19/2002									
752000		OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT	ot-tocu	Deactivate account				2003	Yes
752001		Other Financing Uses - Operating Transfers to Component Unit	ot-tocu1	Deactivate account				2003	Yes

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UPDATE #03-08 - UPDATE DATE: 10/3/2002									
	638	FEDERAL PROGRAMS		New Object Class		DOE, OSR		2003	Yes
	840	GEORGIA MEDICAL COLLEGE HEALTH, INC		New Object Class		Regents		2003	Yes
421150		Business Licenses & Permits - DOR - Alcoholic Beverages - Undistributed	l&p-bus-u	New subaccount		DOR		2003	Yes
UPDATE #03-09 - UPDATE DATE: 10/28/2002									
441711		Sales and Services-GTA-GIS Data Clearinghouse	ssgta-gdc	New subaccount		GTA		2003	Yes
UPDATE #03-10 - UPDATE DATE: 11/6/2002									
101880		Cash in Banks Other Account Peachtree National Bank	c-ot-pnb	New subaccount		DJJ		2003	Yes
101881		Cash in Banks Other Account Dalton Whitfield Bank	c-ot-dwb	New subaccount		DJJ		2003	Yes
UPDATE #03-11 - UPDATE DATE: 11/15/2002									
106071		Cash Equivalents - Pooled - Railroad Equipment Car Tax	ce-poolrec	New subaccount		DOR		2003	Yes
106072		Cash Equivalents - Pooled - Tennessee Valley Authority	ce-pooltva	New subaccount		DOR		2003	Yes
202070		Intergovernmental Payables - Local Governments - DOR - Real Estate Transfer Tax	ap-locret	New subaccount		DOR		2003	Yes
202071		Intergovernmental Payables - Local Governments - DOR - Railroad Equipment Car Tax	ap-locrec	New subaccount		DOR		2003	Yes
202072		Intergovernmental Payables - Local Governments - DOR - Tennessee Valley Authority	ap-loctva	New subaccount		DOR		2003	Yes
418116		Other Taxes- DOR - Real Estate Transfer Tax - Due to Local Government - Contra Account	othtxrreca	New subaccount		DOR		2003	Yes
438121		Other Intergovernmental Revenues - DOR - Real Estate Transfer Tax Collection Cost	oth-rett	New subaccount		DOR		2003	Yes
438122		Other Intergovernmental Revenues - DOR - Railroad Equipment Car Tax Collection Cost	oth-rect	New subaccount		DOR		2003	Yes
418110		Other Taxes -DOR - Railroad Equipment Car Tax - Due to Local Government - Contra Account	othtxrrca	Title change		DOR		2003	Yes
418111		Other Taxes -DOR - Railroad Equipment Car Tax - Distributed to Local Government - Contra Account	othtxrrcc	Title change		DOR		2003	Yes
418220		Other Taxes - DOR - Real Estate Transfer Tax - Distributed to Local Government - Contra Account	othtxrrec	Title change		DOR		2003	Yes
APM Only - Phoenix already Updated									
473000		OTHER FINANCING SOURCES - INTERFUND TRANSFERS FROM COMPONENT UNIT		Deactivated				2003	Yes
473001		Other Financing Sources - Operating Transfers from Component Unit	ofs-cu1	Deactivated				2003	Yes
490000		INTERFUND TRANSFERS IN		Deactivated				2003	Yes
490001		Operating Transfers In	ot-in1	Deactivated				2003	Yes
491000		INTERFUND TRANSFERS FROM THE PRIMARY GOVERNMENT		Deactivated				2003	Yes
491001		Operating Transfers From the Primary Government	ot-fmpg1	Deactivated				2003	Yes
790000		INTERFUND TRANSFERS OUT		Deactivated				2003	Yes

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UPDATE #03-11 - UPDATE DATE: 11/15/2002 (cont'd)									
APM Only - Phoenix already Updated: (cont'd)									
790001		Operating Transfers Out	ot-out1	Deactivated				2003	Yes
791000		INTERFUND TRANSFERS TO THE PRIMARY GOVERNMENT		Deactivated				2003	Yes
791001		Operating Transfers to the Primary Government	ot-outpg1	Deactivated				2003	Yes
UPDATE #03-12 - UPDATE DATE: 12/3/2002									
175000		MACHINERY AND EQUIPMENT	fa-m&e	Definition change	"The capitalized cost of movable personal property other than land or buildings and improvements (e.g., tools, trucks, furnishings) $5,000 and greater with a useful life of one year or more. Includes ancillary charges."	DOAA		2003	Yes
UPDATE #03-13 - UPDATE DATE: 12/18/2002									
270004		Other Current Liabilities - Motor Fuel Distributors License Cash Bonds	cl-mfdlcb	New subaccount		DOR		2003	Yes
270005		Other Current Liabilities - Offer-in-Compromise	cl-oic	New subaccount		DOR		2003	Yes
UPDATE #03-14 - UPDATE DATE: 12/19/2002									
468267		Other Revenue - DOR - Tennessee Valley Authority - Due to Local Governments - Contra Account	othrevtvc	New subaccount		DOR		2003	Yes
UPDATE #03-15 - UPDATE DATE: 1/14/2003									
101426		Cash in Banks Payroll Account United Community Bank, Rome	c-p-ucbr	New subaccount		DTAE		2003	Yes
468120		Other Revenue -Herty Foundation	othrevhert	New subaccount		GFC		2003	Yes
UPDATE #03-16 - UPDATE DATE: 1/28/2003									
103600		Cash in Banks - DJJ - Trust Accounts	cb-djj-t	New subaccount		DJJ		2003	Yes
UPDATE #03-17 - UPDATE DATE: 2/6/2003									
441712		Sales and Services-GTA-Vendor Rebates	ssgta-vr	New subaccount		GTA		2003	Yes
	639	REDUCTIONS TO QBE FORMULA EARNINGS		New object class		DOE		2003	Yes
	640	AUSTERITY ADJUSTMENTS TO NON-QBE PROGRAMS		New object class		DOE		2003	Yes
UPDATE #03-18 - UPDATE DATE: 2/10/2003									
419200		Penalties & Interest on Delinquent Taxes - General Sales and Use Taxes	p&i-gsut	New subaccount		DOR		2003	Yes
419300		Penalties & Interest on Delinquent Taxes - Selective Sales and Use Taxes	p&i-ssus	New subaccount		DOR		2003	Yes
215083		Credit Union - DMVS - Withholdings	apaywdmv	New subaccount		DMV		2003	Yes
UPDATE #03-19 - UPDATE DATE: 2/13/2003									
101882		Cash in Banks Other Account Bank of Lafayette 4	c-ot-bl4	New subaccount		DTAE		2003	Yes
UPDATE #03-20 - UPDATE DATE: 3/11/2003									
441102		Sales and Services - PPE Equipment	s&s-ppe	New subaccount		GFC		2003	Yes
465007		Rents & Royalties - Cold Storage	r&r-cs	New subaccount		GFC		2003	Yes

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UPDATE #03-21 - UPDATE DATE: 3/17/2003									
215103		Communications - Fax line - Withholdings	apaywcfax	New subaccount		GTA		2003	Yes
UPDATE #03-22 - UPDATE DATE: 3/21/2003									
101080		Cash in Banks Operating Account Wachovia-(former First Union 1)	c-op-1u1	Account title change		GTA		2003	Yes
101081		Cash in Banks Operating Account Wachovia-(former First Union 2)	c-op-1u2	Account title change		GTA		2003	Yes
101082		Cash in Banks Operating Account Wachovia-(former First Union 3)	c-op-1u3	Account title change		GTA		2003	Yes
101083		Cash in Banks Operating Account Wachovia-(former First Union 4)	c-op-1u4	Account title change		GTA		2003	Yes
101380		Cash in Banks Payroll Account Wachovia-(former First Union) - Atlanta	c-p-funba	Account title change		GTA		2003	Yes
101381		Cash in Banks Payroll Account Wachovia-(former First Union) - Griffin	c-p-funbg	Account title change		GTA		2003	Yes
101730		Cash in Banks Other Account Wachovia-(former First Union 1)	c-ot-1u1	Account title change		GTA		2003	Yes
101731		Cash in Banks Other Account Wachovia-(former First Union 2)	c-ot-1u2	Account title change		GTA		2003	Yes
101732		Cash in Banks Other Account Wachovia-(former First Union 3)	c-ot-1u3	Account title change		GTA		2003	Yes
101733		Cash in Banks Other Account Wachovia-(former First Union 4)	c-ot-1u4	Account title change		GTA		2003	Yes
102005		Cash in Banks Revenue Collections Wachovia-(former First Union 1)	c-rc-1u	Account title change		GTA		2003	Yes
102018		Cash in Banks Revenue Collections Wachovia-(former First Union 2)	c-rc-1u2	Account title change		GTA		2003	Yes
102121		Cash in Banks Revenue Collections - DOR - Wachovia-(former First Union) - Cigarette Tax Stamp Sales	c-rc-1uct	Account title change		GTA		2003	Yes
103040		Cash in Banks Purchasing Card Wachovia-(former First Union)	c-pu-1u	Account title change		GTA		2003	Yes
UPDATE #03-23 - UPDATE DATE: 3/25/2003									
101196		Cash in Banks Operating Account Columbus Bank and Trust 2	c-op-ct2	New subaccount		DCH		2003	Yes
UPDATE #03-24 - UPDATE DATE: 3/27/2003									
415298		Income Tax - Individual - IRS Collection Fee- Contra Account	inctaxirsc	New subaccount		DMVS		2003	Yes
422146		Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Dog and Cat Tag	l&p-dmvmdc	New subaccount		DMVS		2003	Yes
422147		Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Breast Cancer Tag	l&p-dmvmbc	New subaccount		DMVS		2003	Yes
421050		Business Licenses & Permits - DMVS - Drivers License Fees - Commercial Driver License	l&p-bus-cd	Deactivate subaccount		DMVS		2003	Yes

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ACCOUNT NUMBER	OBJECT CLASS (SUBCLASS)	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	SHORT NAME	CHANGE MADE	OTHER NOTES/COMMENTS	ORGANIZATION	FUND SOURCE/ PROGRAM	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
UPDATE #03-24 - UPDATE DATE: 3/27/2003 (cont'd)									
	AUS	AUSTERITY ADJUSTMENTS		New object class	See Note Below	DOAA		2003	Yes
		STATE FISCAL YEAR 2003 AMENDED GENERAL APPROPRIATIONS ACT							
		NEGATIVE OBJECT CLASSES							
		All negative object classes listed in the State Fiscal Year 2003 Amended General Appropriations Act, including the Austerity Adjustment object class, must be redistributed to other budgeted object classes. Subclass XXX, "Austerity Adjustment' has been established in the *Accounting Procedures Manual for the State of Georgia* to facilitate recording the adjustment and subsequent redistribution. Redistribution (clearing) of negative object classes shall be at the discretion of the management of the appropriation unit, however all redistributions must be approved by the Fiscal Affairs Subcommittee.							
UPDATE #03-25 - UPDATE DATE: 3/31/2003									
900000		AUSTERITY ADJUSTMENTS	aus	New subaccount		DOAA		2003	Yes
900001		Austerity Adjustments	aus1	New subaccount		DOAA		2003	Yes
UPDATE #03-26 - UPDATE DATE: 5/8/2003									
262230		Funds Held For Others-GTA-Abraham Baldwin Agriculture College	fhgta-abac	New subaccount		GTA		2003	Yes
262231		Funds Held For Others-GTA-Kennesaw State University Alumni Association	fhgta-ksua	New subaccount		GTA		2003	Yes
UPDATE #03-27 - UPDATE DATE: 5/19/2003									
461054		Interest Earned - Ga. Fund One-2	int-fund2	New subaccount		DOT		2003	Yes
461055		Interest Earned - Ga. Fund One-3	int-fund3	New subaccount		DOT		2003	Yes
461056		Interest Earned - Ga. Fund One-4	int-fund4	New subaccount		DOT		2003	Yes
441286		Sales and Services - DNR - NGMA Parklodges	s&s-dnr-np	New subaccount		DNR		2003	Yes
UPDATE #03-28 - UPDATE DATE: 5/20/2003									
	518	PAYMENTS TO NURSING HOMES		New subclass		DCH		2003	Yes
UPDATE #03-29 - UPDATE DATE: 6/12/2003									
101764		Cash in Banks Other Account Suntrust 5	c-ot-sun5	New subaccount		DOT		2003	Yes
101765		Cash in Banks Other Account Suntrust 6	c-ot-sun6	New subaccount		DOT		2003	Yes
101104		Cash in Banks Operating Account SunTrust 5	c-op-sun5	New subaccount		DOT		2003	Yes
101105		Cash in Banks Operating Account SunTrust 6	c-op-sun6	New subaccount		DOT		2003	Yes
101106		Cash in Banks Operating Account SunTrust 7	c-op-sun7	New subaccount		DOT		2003	Yes
101107		Cash in Banks Operating Account SunTrust 8	c-op-sun8	New subaccount		DOT		2003	Yes
101108		Cash in Banks Operating Account SunTrust 9	c-op-sun9	New subaccount		DOT		2003	Yes
101109		Cash in Banks Operating Account SunTrust 10	c-op-sun10	New subaccount		DOT		2003	Yes
101110		Cash in Banks Operating Account SunTrust 11	c-op-sun11	New subaccount		DOT		2003	Yes
101111		Cash in Banks Operating Account SunTrust 12	c-op-sun12	New subaccount		DOT		2003	Yes
101112		Cash in Banks Operating Account SunTrust 13	c-op-sun13	New subaccount		DOT		2003	Yes
101645		Cash in Banks Other Account Bank of America 6	c-ot-boa6	New subaccount		DOT		2003	Yes
101646		Cash in Banks Other Account Bank of America 7	c-ot-boa7	New subaccount		DOT		2003	Yes
101883		Cash in Banks Other Account Community Capital Bank	c-ot-ccb	New subaccount		Ag		2003	Yes
	452	TRANSFERS TO GIS CLEARINGHOUSE		New subclass		GTA		2004	Yes
	641	GEORGIA LEARNING CONNECTION		New subclass		GDOE		2004	Yes
	642	HIGH SCHOOL PROGRAM-AGRICULTURE EDUCATION		New subclass		GDOE		2004	Yes

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UPDATE #03-29 - UPDATE DATE: 6/12/2003 (cont'd)									
	693	REGISTRATIONS		New subclass		GOV		2004	Yes
	751	TRANSFER FUNDS TO GOVERNOR'S OFFICE		New subclass		LAW		2004	Yes
	562	HIGH SCHOOL PROGRAM-TECHNOLOGY/CAREER EDUCATION		Title change per H.B.122		GDOE		2004	Yes
	578	REFUGEE SCHOOL IMPACT		Title change per H.B.122		GDOE		2004	Yes
	620	READING AND MATH PROGRAMS		Title change per H.B.122		GDOE		2004	Yes
	628	TITLE I-C MIGRANT EDUCATION (FEDERAL)		Title change per H.B.122		GDOE		2004	Yes
	629	TITLE I-D NEGLECTED AND DELINQUENT		Title change per H.B.122		GDOE		2004	Yes
	631	TITLE II-D ENHANCING EDUCATION THRU TECHNOLOGY		Title change per H.B.122		GDOE		2004	Yes
	632	TITLE III-A ENGLISH LANGUAGE		Title change per H.B.122		GDOE		2004	Yes
	634	TITLE IV-B, 21ST CENTURY COMMUNICATION		Title change per H.B.122		GDOE		2004	Yes
	636	TITLE VI-B RURAL AND LOW-INCOME		Title change per H.B.122		GDOE		2004	Yes
	639	TEMPORARY QBE REDUCTIONS		Title change per H.B.122		GDOE		2004	Yes
	814	COMMUNITY GREEN SPACE GRANTS		Title change per H.B.122		DNR		2004	Yes
UPDATE #03-30 - UPDATE DATE: 6/25/2003									
101050		Cash in Banks Operating Account Columbus Bank and Trust -District 1	c-op-ctd1	New subaccount		DOT		2003	Yes
101051		Cash in Banks Operating Account Columbus Bank and Trust -District 2	c-op-ctd2	New subaccount		DOT		2003	Yes
101052		Cash in Banks Operating Account Columbus Bank and Trust -District 3	c-op-ctd3	New subaccount		DOT		2003	Yes
101053		Cash in Banks Operating Account Columbus Bank and Trust -District 4	c-op-ctd4	New subaccount		DOT		2003	Yes
101054		Cash in Banks Operating Account Columbus Bank and Trust -District 5	c-op-ctd5	New subaccount		DOT		2003	Yes
101055		Cash in Banks Operating Account Columbus Bank and	c-op-ctd6	New subaccount		DOT		2003	Yes
101056		Cash in Banks Operating Account Columbus Bank and Trust -District 7	c-op-ctd7	New subaccount		DOT		2003	Yes
101057		Cash in Banks Operating Account Columbus Bank and Trust -District 8	c-op-ctd8	New subaccount		DOT		2003	Yes
101058		Cash in Banks Operating Account Columbus Bank and Trust -District 9	c-op-ctd9	New subaccount		DOT		2003	Yes
431110		Federal Government Grants - Direct - OSR - Medicaid RC Admin	fgd-mrca	New subaccount		OSR		2003	Yes
431111		Federal Government Grants - Direct - OSR - Federal-CIL	fgd-cil	New subaccount		OSR		2003	Yes
707033		Grants - OSR - Medicaid RC Admin	grt-o-mrca	New subaccount		OSR		2003	Yes
707034		Grants - OSR - Federal-CIL	grt-o-cil	New subaccount		OSR		2003	Yes
UPDATE #03-31 - UPDATE DATE: 6/30/2003									
707060		Grants-GOV-Terrorism Assistance	grt-gov-ta	New subaccount		GOV		2004	Yes
101197		Cash in Banks Operating Account Community Banking Company	c-op-cbc	New subaccount		DTAE		2004	Yes
101427		Cash in Banks Payroll Account Community Banking	c-p-cbc	New subaccount		DTAE		2004	Yes

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UPDATE #03-31 - UPDATE DATE: 6/30/2003 (cont'd)									
101884		Cash in Banks Other Account Community Banking Company 1	c-ot-cbc1	New subaccount		DTAE		2004	Yes
101885		Cash in Banks Other Account Community Banking Company 2	c-ot-cbc2	New subaccount		DTAE		2004	Yes
	595	MIGRANT EDUCATION (STATE)		Title change per H.B.121		GDOE		2003	Yes
UPDATE #03-32 - UPDATE DATE: 6/30/2003									
414300		Selective - Sales & Use Taxes - Tobacco Products Excise Tax	sel-s&uc	Title change		DOR		2004	Yes
672050		Telecommunications - Other - GTA - Services for Resale - Local Service	tcgtatl	Title change		GTA		2004	Yes
672051		Telecommunications - Other - GTA - Services for Resale - Long Distance	tcgtatld	Title change		GTA		2004	Yes
672052		Telecommunications - Other - GTA - Services for Resale - Franchise Fees and Other Local Taxes	tcgtatps	Title change		GTA		2004	Yes
672053		Telecommunications - Other - GTA - Services for Resale - FCC Mandated	tcgfm	New subaccount		GTA		2004	Yes
672054		Telecommunications - Other - GTA - Services for Resale - Wire and Cable	tcgwc	New subaccount		GTA		2004	Yes
672055		Telecommunications - Other - GTA - Services for Resale -Wireless -Paging/Radio/Other	tcgwpro	New subaccount		GTA		2004	Yes
672056		Telecommunications - Other - GTA - Services for Resale - Frame Relay	tcgfr	New subaccount		GTA		2004	Yes
672057		Telecommunications - Other - GTA - Services for Resale - Data Network	tcgdn	New subaccount		GTA		2004	Yes
672058		Telecommunications - Other - GTA - Services for Resale - GSAMS/Video	tcggv	New subaccount		GTA		2004	Yes
672059		Telecommunications - Other - GTA - Services for Resale - Voice Processing	tcgvp	New subaccount		GTA		2004	Yes
614183		Supplies & Materials - GTA - Merchandise for Resale - Station Equipment and Supplies	s&mgtase	Title/short name change		GTA		2004	Yes
614184		Supplies & Materials - GTA - Merchandise for Resale - Cable Supplies	s&mgtacs	New subaccount		GTA		2004	Yes
615011		Repairs & Maintenance - Telecommunications	r&m-t	New subaccount		GTA		2004	Yes
UPDATE #03-33 - UPDATE DATE: 6/30/2003									
133160		Other Receivables - DCH - Medicaid Advances	othrecmc	New subaccount		DCH		2004	Yes
UPDATE #03-34 - UPDATE DATE: 6/30/2003									
133040		Other Receivables - Public Housing Authorities	othrec40	New subaccount		DCH		2004	Yes

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UPDATE #04-01 - UPDATE DATE: 09/19/2003									
262232		Funds Held For Others-GTA-E-rate Program Univeral	fhgta-er	new subaccount		GTA		2004	No
UPDATE #04-02 - UPDATE DATE: 09/29/2003									
	465	AGRICULTURE ADDITION		new object class				2004	No
	470	AUDITS		new object class				2004	No
	525	CAPITAL LEASES		new object class				2004	No
	643	EQUIPMENT, TECHNOLOGY AND CONSTRUCTION		new object class				2004	No
	644	INTERNET CONNECTION INITIATIVE-LOTTERY		new object class				2004	No
	645	SPECIAL FUNDING INITIATIVES-LOTTERY		new object class				2004	No
	648	BENEFITS TO RETIREES		new object class	deactivated, rejected by GTA			2004	No
	450	FACILITIES RENOVATIONS AND REPAIRS		new object class	deactivated, rejected by GTA			2004	No
	855	ENGINEER SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	856	GEORGIA MILITARY COLLEGE SCHOLARSHIP-		new object class	deactivated, rejected by GTA			2004	No
	857	GEORGIA MILITARY SCHOLARSHIP GRANTS		new object class	deactivated, rejected by GTA			2004	No
	860	GOVERNOR'S SCHOLARSHIP PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	861	GUARANTEED EDUCATIONAL LOAN		new object class	deactivated, rejected by GTA			2004	No
	862	HOPE FINANCIAL AID-BOOKS		new object class	deactivated, rejected by GTA			2004	No
	863	HOPE FINANCIAL AID-FEES		new object class	deactivated, rejected by GTA			2004	No
	864	HOPE FINANCIAL AID-TUITION		new object class	deactivated, rejected by GTA			2004	No
	865	HOPE SCHOLARSHIPS-PRIVATE COLLEGES		new object class	deactivated, rejected by GTA			2004	No
	866	LAW ENFORCEMENT FERSONNEL DEPENDENTS'		new object class	deactivated, rejected by GTA			2004	No
	867	LEAP PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	868	LEPD SCHOLARSHIP		new object class	deactivated, rejected by GTA			2004	No
	869	NORTH GEORGIA COLLEGE ROTC GRANTS		new object class	deactivated, rejected by GTA			2004	No
	870	NORTH GEORGIA COLLEGE GRADUATES		new object class	deactivated, rejected by GTA			2004	No
	871	OPERATING EXPENSES-HOPE ADMINSTRATION		new object class	deactivated, rejected by GTA			2004	No
	872	OSTEOPATHIC MEDICAL LOANS		new object class	deactivated, rejected by GTA			2004	No
	873	PERSONAL SERVICES - HOPE ADMINISTRATION		new object class	deactivated, rejected by GTA			2004	No
	874	PROMISE SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	875	PROMISE II SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	876	TEACHER SCHOLARSHIP		new object class	deactivated, rejected by GTA			2004	No
	877	TUITION EQUALIZATION GRANTS		new object class	deactivated, rejected by GTA			2004	No
	711	DHR ADDITION		new object class				2004	No
	736	JUDICIAL		new object class				2004	No
	743	LABOR ADDITION		new object class	deactivated, rejected by GTA			2004	No
	744	WIA CONTRACTS		new object class	deactivated, rejected by GTA			2004	No
	819	GOODS FOR RESALE		new object class				2004	No
	838	GEORGIA PUBLIC TELECOMMUNICATIONS		new object class				2004	No
	828	AGRICULTURAL RESEARCH		new object class	deactivated, rejected by GTA			2004	No
	829	ADVANCED TECHNOLOGY DEVELOPMENT		new object class	deactivated, rejected by GTA			2004	No
	830	CENTER FOR REHABILITATION TECHNOLOGY		new object class	deactivated, rejected by GTA			2004	No
	831	DIRECT PAYMENTS TO THE GEORGIA PUBLIC		new object class	deactivated, rejected by GTA			2004	No
	832	FORESTRY RESEARCH		new object class	deactivated, rejected by GTA			2004	No

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UPDATE #04-02 - UPDATE DATE: 09/29/2003 (cont'd)									
	833	OPERATING EXPENSES-SPONSORED OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	834	OFFICE OF MINORITY BUSINESS ENTERPRISE		new object class	deactivated, rejected by GTA			2004	No
	835	PERSONAL SERVICES-SPONSORED OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	839	PUBLIC LIBRARIES SALARIES AND OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	840	GEORGIA MEDICAL COLLEGE HEALTH, INC		new object class	deactivated, rejected by GTA			2004	No
	841	REGENTS OPPORTUNITY GRANTS		new object class	deactivated, rejected by GTA			2004	No
	842	RENTAL PAYMENTS OT GEORGIA MILITARY		new object class	deactivated, rejected by GTA			2004	No
	843	RESEARCH CONSORTIUM		new object class	deactivated, rejected by GTA			2004	No
	852	SPECIAL FUNDING INITIATIVE		new object class	deactivated, rejected by GTA			2004	No
	853	STUDENT EDUCATION ENRICHMENT PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	900	FLOOR FUND, LOCAL SYSTEM RETIREES		new object class	deactivated, rejected by GTA			2004	No
	901	RETIREMENT SYSTEM MEMBERS		new object class	deactivated, rejected by GTA			2004	No
474004		Other Financing Sources - Proceeds of SRTA Bonds	ofs-srta					2004	No
UPDATE #04-03 - UPDATE DATE: 10/23/2003									
101424		Cash in Banks Payroll Account United Community Bank-Marietta	c-p-ucbm	title and short name change				2004	No
101426		Cash in Banks Payroll Account United Community Bank	c-p-ucb	title and short name change				2004	No
UPDATE #04-04 - UPDATE DATE: 11/20/2003									
152200		Matl-Resale-Gifts	m-r-gifts	new subaccount				2004	No
152201		Matl-Resale-Clothing	m-r-cloth	new subaccount				2004	No
152202		Matl-Resale-SC-Book	m-r-sc-bk	new subaccount				2004	No
152203		Matl-Resale-SC-Supplies	m-r-sc-su	new subaccount				2004	No
152204		Matl-Resale-SC-Snacks	m-r-sc-sn	new subaccount				2004	No
152205		Matl-Resale-SC-Gifts	m-r-sc-g	new subaccount				2004	No
152206		Matl-Resale-SC-Clothing	m-r-sc-clo	new subaccount				2004	No
UPDATE #04-05 - UPDATE DATE: 11/20/2003									
441324		S&S-DOAS-OSAH-from DHR	s&s-doashr	new subaccount				2004	No
UPDATE #04-06 - UPDATE DATE: 12/09/2003									
627120		Other Operating Exp - Furniture	ooe-furn	new subaccount				2004	No
651057		Per Diem & Fees - Fulfillment Serv	pd&f-ffs	new subaccount				2004	No
UPDATE #04-07 - UPDATE DATE: 12/17/2003									
614030		S & M-Water Metering Devices	s&m-wmd	new subaccount				2004	No
UPDATE #04-08 - UPDATE DATE: 01/05/2004									
102019		Cash-RC-DOR-Wachovia-EFT	c-rc-weft	new subaccount				2004	No
UPDATE #04-09 - UPDATE DATE: 01/15/2004									
125010		Accounts Receivable-Banner	arb	new subaccount				2004	No
126010		Allowance for Uncollect-Banner	aub	new subaccount				2004	No

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UPDATE #04-10 - UPDATE DATE: 01/15/2004									
690300		Dir Ben-DJJ-Clothing	dbencloth	new subaccount				2004	No
690301		Dir Ben-DJJ-Activity/School	dbenactsch	new subaccount				2004	No
690302		Dir Ben-DJJ-Allowance	dbenallow	new subaccount				2004	No
690303		Dir Ben-DJJ-Pers Hygiene	dbenphyg	new subaccount				2004	No
690304		Dir Ben-DJJ-Travel	dbentrav	new subaccount				2004	No
690305		Dir Ben-DJJ-Health Serv	dbenhlths	new subaccount				2004	No
690306		Dir Ben-DJJ-Psychological	dbenpsych	new subaccount				2004	No
690307		Dir Ben-DJJ-Special Ed	dbensped	new subaccount				2004	No
690308		Dir Ben-DJJ-Treatment Prog	dbentprog	new subaccount				2004	No
690309		Dir Ben-DJJ-Other	dbenoth	new subaccount				2004	No
UPDATE #04-11 - UPDATE DATE: 01/20/2004									
614080		S&M-DOD-Resale Merch-Laundrom	s&mdodlaun	new subaccount				2004	No
UPDATE #04-12 - UPDATE DATE: 01/20/2004									
	892	WORKFORCE INVESTMENT ACT		name change				2004	No
UPDATE #04-13 - UPDATE DATE: 01/29/2004									
614031		S & M-Classroom Textbooks	s&m-ctbk	new subaccount				2004	No
UPDATE #04-14 - UPDATE DATE: 02/10/2004									
461057		Interest Earned-Ga. Fund One-5	int-fund5	new subaccount				2004	No
733103		Infra-DOT Bridges-Off System	brdgs-off	new subaccount				2004	No
733104		Infra-DOT-Bridges-Depreciable	brdgs-dep	new subaccount				2004	No
733105		Infra-DOT-Bridges-Residual	brdgs-res	new subaccount				2004	No
733302		Infra-DOT-Roads-Off System	indot/ros	new subaccount				2004	No
750100		Transfer Out-Sales Taxes	ot-tostax	new subaccount				2004	No
UPDATE #04-15 - UPDATE DATE: 02/18/2004									
250010		Def Rev-RM Insurance Recovery	def-revir	new subaccount				2004	No
468154		O Rev-RM-Insurance Recovery	othrevir	new subaccount				2004	No
627030		O Op Exp-Substitute Teachers	ooe-subtch	new subaccount				2004	No
627180		O Op Exp-GFC Incident Response	ooe-gfc-ir	new subaccount				2004	No
723104		Land-DOT-ROW-Off System	land-r-off	new subaccount				2004	No
UPDATE #04-16 - UPDATE DATE: 02/26/2004									
337082		O Reserves-DTAE-Uncollect A/R	fb-rs/unar	new subaccount				2004	No
627276		O Op Exp-DHR- Bus Tickets	ooe-dhr-bu	new subaccount				2004	No
733305		Infra-DOT-RR and Util-Off Sys	inrail-off	new subaccount				2004	No
UPDATE #04-17 - UPDATE DATE: 03/4/2004									
614032		S&M-Instructional Supplies	s&m-isuppl	new subaccount				2004	No
614033		S&M-Classroom Furniture	s&m-clfurn	new subaccount				2004	No
672007		Telecom-teleconference	tc-tconf	new subaccount				2004	No
UPDATE #04-18 - UPDATE DATE: 03/25/2004									
614034		S&M-sm equip-not in inventory	s&m-senii	new subaccount				2004	No
733306		Infra-DOT-RR&Util Consult-Off	indot-coff	new subaccount				2004	No
733307		Infra-DOT-RR&Util-RI/Imp Off	indot-ruof	new subaccount				2004	No

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UPDATE #04-19 - UPDATE DATE: 05/06/2004									
222057		BP-SHBP-PBA Lumenos	ben/paysh8	new subaccount				2004	No
222058		BP-SHBP-PBA Definity	ben/paysh9	new subaccount				2004	No
222059		BP-SHBP-PBA UHC	benpaysh10	new subaccount				2004	No
690252		DB-SHBP-CDP	dbshbpcdp	new subaccount				2004	No
222051		BP-SHBP-HMO CIGNA	ben/paysh2	description change				2005	No
222052		BP-SHBP-HMO UHC	ben/paysh3	description change				2005	No
222053		BP-SHBP-Pharmacy	ben/paysh4	description change				2005	No
653654		Con-O-SHBP-HMO Admin	con-othh5	description change				2005	No
653656		Con-O-SHBP-ASO Admin	con-othh7	description change				2005	No
653668		Con-O-SHBP-PPO Network Admin	con-ms-af	description change				2005	No
441287		S&S DNR-Public Website Receipt	s&s-dnr-pw	new subaccount				2004	No
UPDATE #04-20 - UPDATE DATE: 06/07/2004									
152207		Materials-Resale-Supplies	mrsupplies	new subaccount				2004	No
152208		Materials-Resale-Snacks	mrsnacks	new subaccount				2004	No
215084		Credit Union-Gwinnett-WH	apwcugwin	new subaccount				2004	No
215099		GA Higher Ed Savings Plan-WH	apw ghesp	new subaccount				2004	No
627067		OOE-DTAE Staff Development	ooe-dtstdv	new subaccount				2004	No
UPDATE #04-21 - UPDATE DATE: 06/15/2004									
	423	PAYMENT TO GEORGIA PUBLIC DEFENDER		new object class				2004	No
UPDATE #04-22 - UPDATE DATE: 06/30/2004									
	613	STUDENT TESTING		name change to agree to				2004	No
	614	INTERNET ACCESS		name change to agree to				2004	No
	621	STUDENT TESTING		deactivate				2004	No
	622	INTERNET ACCESS		deactivate				2004	No
743002		NonOpExp-Int Exp-Misc Rev/Exp	noe-oth2	new subaccount				2004	No

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STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: **SIX – MANUAL UPDATES AND INQUIRIES**
TOPIC: **PROCEDURES FOR REQUESTING MANUAL UPDATES, OTHER COMMENTS/INQUIRIES**

In order to ensure the efficient coordination for updating the *Accounting Procedures Manual* and the Phoenix Accounting System between the Department of Audits and Accounts and the Georgia Technology Authority, the following procedures have been established for requesting any type of addition, deletion or any other change to the *Accounting Procedures Manual* and/or the Phoenix Accounting System. These procedures should be adhered to by all entities utilizing the Phoenix Accounting System.

In order for a request for any addition, deletion or other change to this manual to be considered, there must be ample reason for the change and, if applicable, supporting documentation should accompany the request . The account addition/change request form (see sample form) should be completed for any subaccount or object class (subclass) change requests. For object class (subclass) requests, reference to the Appropriations Act or other authoritative documentation should accompany the request.
The account change form is available on our website at: http://www.audits.state.ga.us/internet

A request for any addition, deletion or other change to the manual and accounting system, or any comments/inquiries relating to the accounting procedures manual, may be made in writing, by telephone or by email. Formal written request along with all appropriate supporting documentation should be mailed to:

Department of Audits and Accounts
State Government Division
Joe Wynn, Director
254 Washington Street, S.W.
Suite 214
Atlanta, Georgia 30334-8400

Telephone [(404) 656-2180] or email requests may be made to the following Department of Audits and Accounts employees: Sandra Warr (warrsa@audits.state.ga.us) or Cathy Fredette fredette@audits.state.ga.us). If emailing a request, you should carbon copy the other Department of Audits and Accounts employee who is not the main addressee of your email. In no circumstance should a request regarding an addition, deletion or other change to this manual be made directly to the Georgia Technology Authority.

Every effort will be made on behalf of the Department of Audits and Accounts to ensure that all requests are considered and, if warranted, processed in a timely, efficient manner.

STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL

SECTION: SIX – MANUAL UPDATES AND INQUIRIES
TOPIC: PROCEDURES FOR REQUESTING MANUAL UPDATES, OTHER COMMENTS/INQUIRIES

DOAA
ACCOUNT ADDITION/CHANGE REQUEST

Requesting Agency:

Contact Person: Request Date:

Subaccount Request Type: New account Description Change Inactivate

Account #: Effective Date:

Subaccount Description:
(30 characters)

Short Description:
(10 characters)

Monetary Account Type (check only one):

Asset Expense Equity Liability Revenue Statistical

Object Class Request Type: New account Description Change Inactivate

Account #:

Account Description:

Required Authorizing documentation reference: Appropriations H.B.#

Other(explain)

DOAA:

Date Received:
Date Submitted to GTA: Date Approved by GTA: