

**State of Georgia**  
**CAFR – Securities on Hand**  
***Instructions***

Certain activities performed by external organizations doing business in, with or on behalf of the State are required by statute or contract provisions to obtain and provide specific financial instruments to ensure the performance of those activities. In order to ensure appropriate financial reporting, each State organization must provide information on the amount of these financial instruments on hand at June 30<sup>th</sup>.

The instructions for each subtitle below correspond to the row numbers provided in the *Securities on Hand* tab of the Form\_ General Information.

**1) Financial Instrument**

Enter the balance on June 30<sup>th</sup> for each type of financial instrument:

- Cash Bond
- Surety Bond
- Escrow Deposit
- Securities Deposit
- Other

If there is a balance for Cash Bonds, enter the type.

- Cash bonds may take the form of:
  - certificates of deposit
  - letter of credit
  - money order
  - cashiers check

If there is a balance for Other, enter a description(s)

**2) Provided on behalf of**

Financial instruments are provided on behalf of the external organizations performing the activity. Typically the financial instrument is provided by a third party or it may be provided by retaining a percentage of payments.

- Enter the name of the external organizations by financial instrument type.

**3) Reason obtained**

Financial instruments are obtained by external organizations due to statutes or contract provisions for specific reasons.

- Enter the reasons obtained by financial instrument type.

**4) Recorded in General Ledger**

Financial instruments may or may not be recorded in the general ledger.

- Enter an “X” in either Yes or No.
  - If Yes, enter the General Ledger (GL) account(s).

**5) No Investments**

If the agency does not have financial instruments, enter an “X”.