



### State Chart of Accounts and Other Accounting Identifiers

*Expenditures/Expense, Other Financing Uses and Statistical Accounts: 500000 - 999999*

ACCOUNT		ACCOUNT DEFINITIONS
<b>500000-500999</b>	Unassigned	
<b>501000</b>	REGULAR SALARIES	Amounts paid for employees occupying authorized budgeted positions. Normally, these positions are eligible for all benefits.
<b>502000</b>	ANNUAL LEAVE PAY	Amounts paid for unused annual leave for all eligible employee types.
<b>503000</b>	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.
<b>511000</b>	OVERTIME	Amounts paid for all types of overtime work.
<b>512000</b>	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.
<b>513000</b>	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.
<b>514000</b>	FICA	Employer's share of Social Security , Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes.
<b>515000</b>	RETIREMENT	Employer's contributions to employee retirement plans or systems.
<b>516000</b>	HEALTH INSURANCE	Employer's contributions to employee health care plans.
<b>517000</b>	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	Unassigned	
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.
600000-609999	Unassigned	
610000	COST OF GOODS SOLD/PURCHASES FOR RESALE	Expenditures/expenses for goods held for resale rather than for use in operations.
611000	POSTAGE	Amounts paid for conveying letters or packages; mailing charges



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ACCOUNT		ACCOUNT DEFINITIONS
612000	MOTOR VEHICLE EXPENSES	Includes costs for fuel, service, repairs or other costs of vehicles owned, rented or leased.
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 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. Items charged to this account should not be capitalized for GAAP reporting purposes.
617000	WATER AND 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/FUEL SERVICE CHARGES	Amounts paid for freight and fuel service charges (additional charges due to increase in fuel costs). 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
<b>623000-624999</b>	Unassigned	
<b>625000</b>	DISCOUNTS LOST	Amounts paid for trade discounts not taken.
<b>626000</b>	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 SAO.
<b>627000</b>	OTHER OPERATING EXPENSES	Costs not properly included in any of the preceding accounts.
<b>628000-639999</b>	Unassigned	
<b>640000</b>	TRAVEL OF EMPLOYEES	Transportation, meals, hotel and other costs associated with employee travel.
<b>641000-647999</b>	Unassigned	
<b>648000</b>	REAL ESTATE RENTALS	Amounts paid for leasing or renting land and buildings for both temporary and long-range use.
<b>649000-650999</b>	Unassigned	
<b>651000</b>	PROFESSIONAL SERVICES	Payments for services performed by professional persons or firms with specialized skills and knowledge who are not employees of the State. While a product may or may not result from the transaction, the primary reason for the purchase is the service being provided. Professionals include, but are not limited to, architects, attorneys, consultants, accountants, auditors, engineers, appraisers, actuaries, clergymen, dentists, medical examiners, physicians and other medical or health care providers.
<b>652000</b>	PROFESSIONAL SERVICES - EXPENSES	Reimbursable costs such as travel, postage, telephone, etc. for services rendered by professionals



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ACCOUNT		ACCOUNT DEFINITIONS
653000	OTHER CONTRACTUAL SERVICES - PRIVATE	Contracts with public, private or nonprofit organizations not included in the State financial reporting entity. <b>Contracts for goods and services for which specific expenditure/expense accounts have been provided should be recorded in such accounts.</b>
654000	OTHER CONTRACTUAL SERVICES - STATE ORGANIZATIONS	Contracts with organizations included within the State financial reporting entity. <b>Contracts for goods and services for which specific expenditure/expense accounts have been provided should be recorded in such accounts.</b>
655000-679999	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).
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.



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ACCOUNT		ACCOUNT DEFINITIONS
701000	MOTOR VEHICLES NOT CAPITALIZED	Expenditures made for motorized vehicles used primarily for transportation of persons that maintain their useful life for more than one year. Vehicles charged to this account have an acquisition cost of less than \$5,000. All such vehicles must be recorded on inventory (small value), but <b>ARE NOT</b> subject to capitalization/depreciation for GAAP reporting purposes.
702000-702999	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	
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.



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ACCOUNT		ACCOUNT DEFINITIONS
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.
721000	Unassigned	
722000	MOTOR VEHICLES (CAPITALIZED)	Expenditures made for motorized vehicles used primarily for transportation of persons that maintain their 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, including easements.



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ACCOUNT		ACCOUNT DEFINITIONS
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	CONSTRUCTION IN PROGRESS	The cost of construction undertaken but not yet completed
729000	WATER, TIMBER, MINERAL AND LAND RIGHTS	Expenditures made for acquiring rights to water, timber, mineral deposits, and land (easements).
730000	PATENTS, TRADEMARKS AND COPYRIGHTS	Expenditures related to the acquisition of patents, trademarks and copyrights.
731000-732999	Unassigned	
733000	INFRASTRUCTURE	Expenditures for constructing and improving infrastructure (e.g., roads, bridges etc.).
734000-739999	Unassigned	
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.



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ACCOUNT		ACCOUNT DEFINITIONS
<b>743000</b>	NON-OPERATING EXPENSES - INTEREST EXPENSE	Proprietary fund nonoperating interest expense on long-term debt.
<b>744000</b>	NON-OPERATING EXPENSES - BOND RELATED EXPENSES	Proprietary fund bond related expenses other than interest.
<b>745000</b>	NON-OPERATING EXPENSES - OTHER	Any proprietary fund expenses (other than interest expense or bond related expense) not related to operations.
<b>746000</b>	Unassigned	
<b>747000</b>	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.
<b>748000-749999</b>	Unassigned	
<b>750000</b>	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.
<b>751000-752999</b>	Unassigned	
<b>753000</b>	OTHER FINANCING USES - OTHER	Financial outflows (other than "Operating Transfers Out") classified separately from expenditures.
<b>754000-760999</b>	Unassigned	
<b>761000</b>	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.



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762000	INDIRECT COST - CONTRA ACCOUNT	Contra account for indirect cost charged to account 761000.
763000-799999	Unassigned	
800000	<b>IT EXPENDITURES - SEE IT SUBACCOUNT DEFINITIONS</b>	
800000-813999	Unassigned	
814000	[IT EXPENDITURES] IT SUPPLIES AND MATERIALS	Expenditures/expenses for consumable supplies related to computers and/or voice/data communication services.
815000	[IT EXPENDITURES] IT REPAIRS AND MAINTENANCE	Expenditures/expenses for repair and maintenance services related to computers and/or voice/data communication systems not provided directly by employees.
816000	[IT EXPENDITURES] IT EQUIPMENT NOT CAPITALIZED	Expenditures/expenses for items of tangible IT-related property of a generally nonexpendable nature having an acquisition cost of less than \$5,000 or a useful life of one year or less. Items charged to this account should not be capitalized for GAAP reporting purposes.
819000	[IT EXPENDITURES] IT RENTS OTHER THAN REAL ESTATE	Amounts paid for leasing or renting IT-related equipment for temporary use.
821000	[IT EXPENDITURES] IT EQUIPMENT	Expenditures for items of tangible IT-related 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.
823000	[IT EXPENDITURES] SOFTWARE (CAPITALIZED)	Expenditures/expenses for licensed software with an acquisition cost of \$1,000,000 or more.
824000	[IT EXPENDITURES] IT BUILDINGS	Expenditures made for acquiring and improving an IT facility. These costs include the principal amount of capital lease payments.
848000	[IT EXPENDITURES] IT REAL ESTATE RENTALS	Lease cost for a free standing data center, communications center, monitoring center, repair facility, or similar technology facility.



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ACCOUNT		ACCOUNT DEFINITIONS
851000	[I T EXPENDITURES] PROFESSIONAL / TECHNICAL SERVICES - COMPUTER/I T	Payments for IT-related services performed by professional persons or firms with specialized skills and knowledge who are not employees of the State. While a product may or may not result from the transaction, the primary reason for the purchase is the service being provided.
852000	[I T EXPENDITURES] PROFESSIONAL / TECHNICAL SERVICES - COMPUTER/I T - EXPENSES	Reimbursable costs such as travel, postage, telephone, etc. for services rendered by I T professionals
863000	[I T EXPENDITURES] SOFTWARE (NOT CAPITALIZED)	Expenditures/expenses for licensed software with an acquisition cost of less than \$1,000,000.
864000	[I T EXPENDITURES] SOFTWARE MAINTENANCE AND SUPPORT	Expenditures/expenses for annual maintenance and support costs for all types of software.
865000	[I T EXPENDITURES] INFRASTRUCTURE AND TELECOMMUNICATIONS (TO PAY GTA INVOICES)	To record payment of GTA invoices for services relating to I T infrastructure and telecommunications (effective upon implementation of GAIT 2010 project).
871000	[I T EXPENDITURES] VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)	To record payment of GTA invoices for services provided to assist in transmitting and receiving messages, data or other information.
872000	[I T EXPENDITURES] VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)	Services provided by vendors other than GTA to assist in transmitting and receiving messages, data or other information. This category includes telephone and telegraph services.
873000	[I T EXPENDITURES] VOICE/DATA COMMUNICATION SERVICES (GTA USE <u>ONLY</u> )	For GTA use <u>ONLY</u> to record payments for services related to transmitting and receiving messages, data or other information. This category includes telephone and telegraph services.
900000	AUSTERITY ADJUSTMENTS - BUDGETARY ACCOUNT ONLY	Budgetary account only; actual expenditure/expense should not be charged to this account.
<b>SYSTEM DEFAULT / STATISTICAL ACCOUNTS</b>		
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.



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ACCOUNT		ACCOUNT DEFINITIONS
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.
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.



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901086-996999	UNASSIGNED	
997001	POSITION ACCOUNT	Statistical Account
997002	VEHICLE ACCOUNT	Statistical Account
997703	CLIENT COUNT	Statistical Account
997704-999999	UNASSIGNED	