

<b>GEORGIA DEPARTMENT OF CORRECTIONS</b> <b>Standard Operating Procedures</b>		
<b>Policy Name:</b> System Identifiers		
<b>Policy Number:</b> 406.02	<b>Effective Date:</b> 10/9/2019	<b>Page Number:</b> 1 of 4
<b>Authority:</b> Commissioner	<b>Originating Division:</b> Administration and Finance (Financial Services)	<b>Access Listing:</b> Level I: All Access

**I. Introduction and Summary:**

This policy defines the State Reporting Structure and Chart of accounts for value listings within the chart structure and guidance on using the various accounting fields.

**II. Authority:**

- A. State Accounting Office-Accounting Policy Manual; and
- B. ACA Standards: 1-CTA-1B-05 and 4-4032.

**III. Definitions:**

- A. **Account** - A code used to identify transactional activity in terms of assets, liabilities, fund balance or net assets, revenues or other financing sources, and expenditures/expenses or other financing uses.
- B. **Business Unit** - A code used to identify the State organization whose transactions are reflected in the statewide financial system, based on the assigned Uniform State Code number.
- C. **Department** - A code used to identify separate divisions within a business unit.
- D. **Fund** - A fiscal and accounting entity that has a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations (e.g., Budget Fund, General Fund, Capital Projects Fund).
- E. **Fund Source** - Also called “funding source,” this code is used to identify revenue sources provided or obtained for the operations of an organization. Fund source identifiers provide a lower level of detail on the broader categories of State, Federal and other funds, but must provide at least the level of detail required by the annual Appropriation Act, as amended (see additional requirements for use of fund source identifiers related to Federal grants in separate policy).

<b>GEORGIA DEPARTMENT OF CORRECTIONS</b> <b>Standard Operating Procedures</b>		
<b>Policy Name:</b> System Identifiers		
<b>Policy Number:</b> 406.02	<b>Effective Date:</b> 10/9/2019	<b>Page Number:</b> 2 of 4
<b>Authority:</b> Commissioner	<b>Originating Division:</b> Administration and Finance (Financial Services)	<b>Access Listing:</b> Level I: All Access

F. **Object Class** - A code used to group expenditures into common types to assist with budgetary control.

G. **Program** - A code for a discrete set of activities undertaken to carry out an agency's core businesses [O.C.G.A. §45-12-71(13)] as identified in the annual Appropriation Act, as amended.

H. **Project** - A code used to identify separate activity such as grants, gifts, endowments and capital projects within a specific program identifier. For example, at technical colleges, separate financial projects are established for each funding combination associated with a Federal program identifier and only one Federal program identifier can be assigned to each financial project

#### IV. **Statement of Policy and Applicable Procedures:**

The following State Reporting Structure will be utilized to insure that GDC properly records financial information in order to provide accurate reporting information to the State Accounting Office.

##### 1. **ACCOUNT Listings:**

Assets 100000 - 199999

Liabilities 200000 - 399999

Revenue 400000 - 499999

Expenditures/Expense 500000 - 999999

##### 2. **FUND Listings:**

###### **General Fund**

10100 Operations

10200 Revenue Collections

###### **Capital Projects Fund**

50600 Construction Project

###### **Agency Funds**

60525 Other

69999 Payroll Withholding

##### 3. **Department:**

[Organization/Department Chatfield's](#)

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<b>Policy Name:</b> System Identifiers		
<b>Policy Number:</b> 406.02	<b>Effective Date:</b> 10/9/2019	<b>Page Number:</b> 3 of 4
<b>Authority:</b> Commissioner	<b>Originating Division:</b> Administration and Finance (Financial Services)	<b>Access Listing:</b> Level I: All Access

The department code is comprised of ten (10) digits.

**XXX XXX XX XX**  
**Ex. (467) (201) (08) (01)**

- 467 - Agency Identifier
- 201 - Location Identifier
- 08 - Function Identifier
- 01 - Expense Level Identifier

**4. FUND SOURCE Listings:**

[Fund Source](#)

**5. PROGRAM Listing:**

[FY2017 Programs Subprograms](#)

The program number is comprised of seven (7) digits.

**XXX XX XX**  
**Ex. (113) (12) (14)**

- 113 - Agency
- 12 - Program
- 14 - Sub-program

**6. CLASS Listings:**

[Class and Accounts](#)

**7. PROJECT Listings:**

**01** - State Appropriations - This project should be used to account for appropriated State funds.

**06** - Agency Funds - Projects 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.

**10-29** - Federal Restricted - Direct - Projects in this range should be used to account for Federal financial assistance received direct from Federal agencies.

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<b>Policy Name:</b> System Identifiers		
<b>Policy Number:</b> 406.02	<b>Effective Date:</b> 10/9/2019	<b>Page Number:</b> 4 of 4
<b>Authority:</b> Commissioner	<b>Originating Division:</b> Administration and Finance (Financial Services)	<b>Access Listing:</b> Level I: All Access

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 - Projects 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 range.

**40-59** - Other Restricted – Non Federal - Projects in this range should be used to account for nonfederal restricted funds which do not meet the permanent or private-purpose trust fund. Items in this range do not include funds received from other State reporting entity organizations.

**60-89** - Unrestricted - Projects in this range should be used to account for funds for which none of the above fund sources 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 - Projects in this range should be used to account for nonfederal funds received from organizations included within the State reporting entity.

V. **Attachments:** None

VI. **Record Retention of Forms Relevant to this Policy:** None