

Uniform Chart of Accounts

History

The primary goal in establishing a Uniform Charts of Accounts is to improve government accountability by making financial information reported by Georgia's local governments more comparable, thereby enabling local taxpayers and local policy makers to better understand and evaluate local government service delivery and operations.

- The Georgia Future Communities Commission recommended introduction of a uniform chart(s) of accounts to improve government accountability by making local government information comparable.
- House Bill (HB) 491 was passed during the 1997 session of the Georgia General Assembly. The bill's intent included, "...to provide for the collection and reporting of information so as to assist local taxpayers and local policy makers in understanding and evaluating local government service delivery and operations."
- HB 491 gave DCA responsibility for developing uniform charts of accounts for Georgia's local governments in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association.
- The first edition of the Uniform Chart of Accounts was adopted by the Board of Community Affairs, approved by the State Auditor, and released in December 31, 1998.
- Local governments were required to adopt and begin using the Uniform Chart of Accounts within 18 months of final adoption by DCA.
- A Uniform Charts of Accounts Advisory Committee was formed in consultation with ACCG and GMA to provide policy input to DCA during the development of Uniform Chart of Accounts.
- The 32-member Uniform Charts of Accounts Advisory Committee was chaired by the Honorable Ed Cannington, Mayor, City of Lumpkin, and member of the Board of Community Affairs.
- Three task forces made up of advisory committee members addressed development of the general charts of accounts, cost allocation issues, and fund structure. Chuck Huckleberry of the City of Norcross led the general charts of accounts task force. Sabrina Cape, CPA, of the City of Gainesville led the cost allocation issues task force. Virgil Moon, CPA, of Cobb County led the fund structure task force.
- In addition to working closely with GMA and ACCG during the development process, DCA sought further input on the Uniform Chart of Accounts by making presentations and obtaining feedback from a number of organizations, including the Georgia Government Finance Officers Association, the Municipal and County Clerks Associations, and the Georgia Sheriffs Association. A draft of the Uniform Chart of Accounts was reviewed by these groups prior to adoption by the Board of Community Affairs.
- Updates on the uniform charts of accounts development process can be found on this web site.

