

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	EXPENDITURES	SUB-SECTION 09.20.30
SECTION	DOCUMENT TYPES	ISSUANCE DATE JULY 1, 1998
SUB-SECTION	PAYMENT OF PRIOR YEAR CLAIMS	REVISED - 2018

PAYMENT OF PRIOR YEAR CLAIMS

Section 27.104.25, Miss. Code Ann. (1972) provides agencies with the authority to pay claims from the preceding FY if the following conditions are met:

- The claim is presented within one year;
- The payment of the claim does not cause the agency to exceed the amount of its prior year budget estimate as approved by DFA or its appropriation bill; and,
- There are sufficient funds in the current FY's allotment to pay the claim.

When an agency submits a PV to BFC to pay claims from the preceding FY the following statement must be included either on the PV or on a separate sheet of paper attached to the PV:

"I certify that invoice number(s) _____ is a legitimate prior year claim and the allotment balance of the prior year budget after reducing it by other similar prior year claims would be sufficient to pay this claim."

The following codes are to be used when paying prior BY payments in the current year:

60270000	Prior Year Expense - Salaries
60960000	Prior Year Expense - Travel
61965000	Prior Year Expense - Contractual - 1099
61960000	Prior Year Expense - Contractual
62960000	Prior Year Expense - Commodities
16100000	Buildings
16300000	Furniture and Equipment
67998000	Prior Year Expense - Subsidies