

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

TOPIC FUNDS	SUB-SECTION 04.10.00
SECTION OVERVIEW	ISSUANCE DATE JULY 15, 2008
SUB-SECTION	REVISED - 2018

**OVERVIEW**

A fund records cash and related resources and obligations of an agency. It also tracks budgetary resources received through appropriations from the general fund, revenues, or some other budgetary authority. Funds are used to account for assets, liabilities, fund balances, and net assets for a specific funding source. Funds are established by law or administrative action for either general or specific purposes.

A fund is either budgeted or non-budgeted, and this is determined by the legislative authority for the fund. A non-budgeted fund will not be appropriated by the Mississippi legislation. These funds are created for purposes such as bonds, capital expenses, state employee's life insurance, and death benefits.

Fund numbers are 10 numeric digits in length with the last two digits being 00. Funds are grouped numerically by source of funding.

22XXXXXXXX	General Funds
33XXXXXXXX	Special Funds
44XXXXXXXX	Education Enhancement Funds
53XXXXXXXX	Grant Funds
61XXXXXXXX	Budget Contingency Funds
62XXXXXXXX	Health Care Expendable Funds
63XXXXXXXX	Bond Funds
64XXXXXXXX	Capital Expense Funds
65XXXXXXXX	Tobacco Control Funds
67XXXXXXXX	Miscellaneous Funds
88XXXXXXXX	Bank Account Funds