

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

TOPIC	RECEIPTS	SUB-SECTION 13.20.20
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	CODING TRANSACTIONS BETWEEN FUNDS	REVISED - 2018

**CODING TRANSACTIONS BETWEEN FUNDS**

There are four types of transactions which may occur between funds: grants, transfers, sales and services and reimbursement of expenditures. All due to and due from accounts and transfer accounts must be in balance within the State accounting system for state financial reporting purposes; therefore, the coding of transfers between funds is important. The account codes utilized for each transaction type appears below.

When an agency is receipting money from another state agency (depositing a state warrant) the paying agency should send a copy of the PV with the warrant. The receiving agency should record in their internal records the fund number from which the payment was made. This fund number should also be recorded in the "fund collecting" column of the CR to indicate the source of the funds collected.

**GRANTS**

Agencies which receive Federal Grants as sub recipients should code the receipt of the funds to revenue source:

49100000 - Federal SubGrants Transferred from Other Funds.

The agency transferring Federal Grants to a sub recipient should code the expenditure for disbursement to object code:

68505000- Transfer of Federal Grant Funds to Subgrantee.

**SALES OF SUPPLIES AND SERVICES**

Sales of supplies and services are generally coded as follows:

43200000 – Charges for Supplies/Services – Outside Entities

43210000 – Charges for Supplies/Services Between Agencies

Agencies receiving Medicaid payments should use:

49110000- Payments From Medicaid

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**REIMBURSEMENT OF EXPENDITURES**

Reimbursement of expenditures between funds may increase the budgetary allotment balance if related to a specific expenditure code. This reimbursement should be coded as reduction of expenditures by the receiving fund and as expenditure by the paying fund. It is important that the same expenditure code is used in order to increase the budgetary allotment of the receiving fund. In this situation, neither fund would record the transaction as a transfer.

Listed below are the document types and Uperform links to assist you with reimbursements of expenditures:

XR document type for a current year reimbursement.

[http://uperform.magic.ms.gov/ucontent/47181464d20f4cab8dc08fc0c57586df\\_en-US/index.pdf](http://uperform.magic.ms.gov/ucontent/47181464d20f4cab8dc08fc0c57586df_en-US/index.pdf)

YC document type for a prior year reimbursement.

[http://uperform.magic.ms.gov/ucontent/232c0820aafc4c7d808fa87e944dc260\\_en-US/index.pdf](http://uperform.magic.ms.gov/ucontent/232c0820aafc4c7d808fa87e944dc260_en-US/index.pdf)

Use a ZK document type for a 3<sup>rd</sup> party reimbursement. This requires DFA-OFM approval. 2