

## Quick Guide for Coding Transfers in I/3

### **Governmental funds** (GAAP fund types A, B, C, D & E)

To provide for consistent recognition and reporting in I/3, the following coding should be used for all billings/transactions between governmental funds:

#### ***Governmental Fund Transfers (Both sides of transaction are governmental funds)***

Revenue Class (3-digit)	Revenue Source (4-digit)	Expenditure Class (3-digit)	Expenditure Object (4 digit)
232 - Governmental Fund Type Transfers – Attorney General	0302 - Attorney General Billings	432 - Governmental Fund Type Transfers – Attorney General Services	3902 - Payments to Attorney General
233 – Governmental Fund Type Transfers - Auditor of State	0303 - Auditor of State Billings	433 - Governmental Fund Type Transfers – Auditor of State Services	3903 - Payments to Auditor of State
234 - Governmental Fund Type Transfers - Other Agencies	0304 - Other Agency Billings	434 – Governmental Fund Type Transfers - Other Agencies Services	3904 - Payments to Other Agencies
234 - Governmental Fund Type Transfers - Other Agencies	0305 – Dept Indirect Cost Recovery	434 – Governmental Fund Type Transfers - Other Agencies Services	3905 – Dept Indirect Costs
204 – Intra-State Transfers	0301 – Intra State Transfers	407 – Intra-State Transfers	3901 – Intra State Transfers

#### ***Event type either IN04 (between funds) or IN06 (within fund)***

The Indirect Cost coding (0305/3905) is to be used when a department has a cost allocation plan to distribute costs and those costs need to be separately identified. (*Please contact the GAAP team before first using the Indirect Cost coding*). The Intra State Transfers coding (0301/3901) is still available, however, it is intended that it be used only to record such activity as the movement of General Fund appropriations to other funds and the pass-through of federal grants from one fund to another.

It is essential to note that **transfers in must equal transfers out**. Both sides of a transaction between funds in I/3 must be coded as a transfer.

### **Non-Governmental funds**

Payments for sales and purchases of goods and services provided by one fund (typically an enterprise or internal service fund) to another fund are properly recorded as revenues and expenditures/expenses.

When one or both sides of an inter-departmental billing/transaction are an enterprise, internal service or fiduciary fund type, revenue and expense I/3 coding should be used. For example:

#### ***Non-Governmental Fund Transfers (One or both sides of transaction are not governmental funds)***

Revenue Class (3-digit)	Revenue Source (4-digit)	Expenditure Class (3-digit)	Expenditure Object (4 digit)
205 - Intra-State Reimbursements	0285 - Reimbursements from Other State Agencies	411 - Attorney General Reimbursement	2502 - Attorney General Reimbursement
205 - Intra-State Reimbursements	0285 - Reimbursements from Other State Agencies	412 - Auditor of State Reimbursement	2503 - Auditor of State Reimbursement

#### ***Event type either IN09 (between funds) or IN99 (within fund)***