



To: Department Financial Managers  
From: Calvin McKelvogue, COO, State Accounting Enterprise  
Date: June 23, 2011  
RE: New Transfer Codes in I/3

The Transfers Practical Guide document, effective FY10, has resulted in considerable progress for the proper and consistent coding of transactions in I/3. However, there has been some confusion surrounding the coding of inter-departmental billings.

To alleviate some of the confusion in determining the nature of governmental fund inter-departmental billings, and after consulting with the Department of Management, new revenue sources/revenue classes and expenditure objects/expenditure classes will be added to I/3. **These new classes should be used for all inter-departmental billings between governmental funds** and are intended to streamline departmental coding of inter-departmental billings and to provide more consistent recognition of these transactions in I/3. We realize this is short notice and that departments will need time to integrate the new codes into their FY12 budgets.

The attached documents provide guidance for the use and coding of transfers in I/3, and is effective July 1, 2011. Please take note of the new revenue sources/revenue classes and expenditure objects/expenditure classes, created in I/3 for use in coding inter-departmental billings.

The first document, *Guidance for the Use and Coding of Transfers in I/3 (Transfers Guidance 6-11)*, provides more detailed information. The second document, *Quick Guide for Coding Transfers in I/3 (Transfers Quick Guide 6-11)*, is a one page reference.

We ask that you share this information with the appropriate staff in your department.

Please contact Rich Schoeppner at [rich.schoeppner@iowa.gov](mailto:rich.schoeppner@iowa.gov) or (515) 281-4064 with any questions.