

## Quick Guide for Coding Transfers in I/3

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

To alleviate some of the confusion in determining the nature of governmental fund inter-departmental billings, new revenue sources/classes and expenditure objects/classes will be added to I/3. **These new sources/objects should be used for all inter-department billings between governmental funds** and are intended to streamline the departments' coding of inter-departmental billings and to provide more consistent recognition of these transactions in I/3.

### ***Governmental Fund Transfers (Both sides of transaction are governmental funds) \*\*ALL NEW CODES\*\****

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

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

Those transactions in governmental funds that are not properly recorded as revenues and expenses, as reimbursements, as inter-departmental transfers (billings), or as loans between funds, should continue to be recorded as transfers. Examples would include: the movement of General Fund appropriations to other funds and the pass-through of federal grants from one fund to another.

Revenue Class (3-digit)	Revenue Source (4-digit)	Expenditure Class (3-digit)	Expenditure Object (4 digit)
<b>204 – Intra-State Transfers</b>	0301 – Intra State Transfers	407 – Intra-State Transfers	3901 – Intra State Transfers

An important consideration is that **transfers in must equal transfers out**. Both sides of a transaction between funds in I/3 must be coded as a transfer.

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.

### **Enterprise and Internal Service funds**

When one or both sides of an inter-departmental billing transaction are an enterprise, internal service or fiduciary fund type, the I/3 coding remains unchanged. Payments from an enterprise fund to a governmental fund for an inter-departmental billing are coded as revenue and expense. 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)
<b>205 - Intra-State Reimbursements</b>	0285 - Reimbursements from Other State Agencies	411 - Attorney General Reimbursement	2502 - Attorney General Reimbursement
<b>205 - Intra-State Reimbursements</b>	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)***