

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.00.00
SECTION	OVERVIEW	ISSUANCE DATE JULY 15, 2008
SUB-SECTION	INDEX	REVISION NUMBER 09-001

25 Chart of Accounts

10 Overview

10 Chart of Accounts

20 Description of Balance Sheet Accounts

30 Description of Expenditure Accounts

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

CHART OF ACCOUNTS

PURPOSE

The following are the standardized account numbers to be used by state agencies. Not all of these accounts will be used by each agency, and the account numbers will vary by the types of funds the agency has (i.e. Governmental, Proprietary and Fiduciary funds), as well as, the type of activity in the fund. If additional account numbers are necessary, contact OFR.

Sections 25.10.20 and 25.10.30 provide the narrative description for the balance sheet accounts and expenditure accounts.

ASSETS

CASH AND CASH EQUIVALENTS

- 10050 Appropriation/Allotment Balance
- 10090 Receipts in Transit Treasury (GAAP only)
- 10100 Current Fiscal Year Cash in State Treasury
- 10105 Prior Fiscal Year Cash in State Treasury (lapse period only)
- 10110 Cash in Checking Accounts
- 10120 Cash in Savings Accounts
- 10125 Daily Demand Deposit Accounts - Interest Bearing (State Treasurer only)
- 10130 Certificates of Deposit - Cash Equivalent
- 10131 Certificates of Deposit - Cash Equivalent (invested by the Treasurer)
- 10150 Cash on Hand
- 10180 Cash with Fiscal Agent
- 10200 Petty Cash
- 10201 Petty Cash - GAAP Adjustments

AMOUNT ON DEPOSIT WITH U.S. TREASURY

- 10300 Amount on Deposit with U.S. Treasury

SHORT-TERM INVESTMENTS

- 10800 Repurchase Agreements
- 10801 Repurchase Agreements (invested by the State Treasurer)
- 10805 Certificates of Deposit - Short-Term
- 10806 Certificates of Deposit - Short-Term (invested by the State Treasurer)
- 10810 Commercial Paper
- 10819 Short-Term Sweep Investments
- 10820 U.S. Treasury Obligations
- 10821 U.S. Treasury Obligations (invested by the State Treasurer)
- 10822 International Equity Investment
- 10825 Municipal Bonds - Short-Term
- 10826 Corporate Debt Securities - Short-Term
- 10850 Money Market Mutual Funds
- 10860 Money Manager Principal
- 10888 Short-Term Securities
- 10895 Allowances for Change in Market Value - Short-Term

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

LONG-TERM INVESTMENTS

- 11000 U.S. Treasury and Agency Obligations
- 11005 Certificates of Deposit - Long-Term
- 11006 Certificates of Deposit - Long-Term (invested by the State Treasurer)
- 11007 Repurchase Agreements
- 11008 Repurchase Agreements (invested by the State Treasurer)
- 11010 Corporate Debt Securities, at Cost
- 11020 Corporate Debt Securities, at Market
- 11030 Corporate Equity Securities, at Cost
- 11035 Private Equity Investments
- 11037 Absolute Return Strategies
- 11040 Corporate Equity Securities, at Market
- 11045 Long-Term International Equity Investments
- 11050 Fixed and Variable Investments
- 11052 Fixed Income Securities
- 11055 Long-Term International Fixed Investments
- 11060 Life Insurance Contracts
- 11065 Municipal Bonds - Long-Term
- 11070 Other Long-Term Investments (real estate, notes, etc.)
- 11075 Money Manager Principal
- 11080 Unamortized Premiums on Investments
- 11090 Unamortized Discounts on Investments
- 11095 Allowances for Change in Market Value

ACCOUNTS RECEIVABLE

- 11100 Accounts Receivable - Current
- 11105 Accounts Receivable - Noncurrent
- 11125 Accounts Receivable - Suspense
- 11150 Allowances for Uncollectible Accounts Receivable - Noncurrent
- 11155 Allowances for Uncollectible Accounts Receivable - Current
- 11200 Unbilled Accounts Receivable - Current
- 11250 Billed Receivables - Current
- 11300 Contributions Receivable - Current
- 11400 Tax Liens Receivable - Current
- 11405 Tax Liens Receivable - Noncurrent
- 11500 Allowances for Uncollectible Tax Liens - Noncurrent
- 11505 Allowances for Uncollectible Tax Liens - Current
- 11600 Cancelled Warrants Receivable - Current
- 11700 Due from Sub recipients - Current
- 11750 Advance to Sub recipients
- 11900 Travel Accounts Receivable - Current
- 11950 Temporary Advance to Cafeteria Plans

TAXES RECEIVABLE

- 12200 Sales Taxes Receivable - Current
- 12205 Sales Taxes Receivable - Noncurrent
- 12210 Income Taxes Receivable - Current
- 12215 Income Taxes Receivable - Noncurrent
- 12220 Gasoline Taxes Receivable - Current
- 12225 Gasoline Taxes Receivable - Noncurrent
- 12230 Insurance Premiums Receivable - Current

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

12240 Unemployment Compensation Receivable - Current
12250 Other Taxes Receivable – Current

INTEREST AND DIVIDENDS RECEIVABLE

12300 Interest Receivable on Investments - Current
12305 Other Interest Receivable - Noncurrent
12310 Dividends Receivable - Current
12320 Other Interest Receivable - Current
12350 Purchased Interest - Current (State Treasurer only)

DUE FROM OTHER GOVERNMENTS

12400 Due from Federal Government
12404 Due from Federal Government - CMIA
12405 Due from Federal Government - CMIA - Prior Year
12410 Due from Other Governments - Current
12415 Allowances for Uncollectible Due from Other Governments - Current
12420 Due from Other Governments - Noncurrent
12425 Allowances for Uncollectible Due from Other Governments - Noncurrent
12450 Due from Federal/EBT - TANF
12455 Due from Federal/EBT - Food Stamps

CONTRIBUTIONS RECEIVABLE

12500 Retirement Contributions Receivable - Current
12505 Contributions Receivable - Noncurrent
12510 Deferred Compensation Contributions Receivable - Current
12520 Other Contributions Receivable - Current

LOANS AND NOTES RECEIVABLE

12800 Notes Receivable - Current
12820 Notes Receivable - Noncurrent
12850 Allowances for Uncollectible Notes Receivable - Noncurrent
12855 Allowances for Uncollectible Notes Receivable - Current
12900 Loans Receivable - Current
12920 Loans Receivable - Noncurrent
12950 Allowances for Uncollectible Loans Receivable - Noncurrent
12955 Allowances for Uncollectible Loans Receivable - Current

INTERFUND RECEIVABLES

13100 Due from Other Funds
13200 Advances for Petty Cash to 2000 Funds
13500 Due from Other Funds - GAAP JV's

INVENTORIES

14000 Inventory - Commodities
14001 Inventory - Commodities DFA
14002 Inventory - Commodities DOC
14050 Food Stamp Inventory
14100 Inventory of Materials and Supplies
14200 Inventory of Stores for Resale
14210 Inventory - Raw Materials

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

PREPAID EXPENSES

14500 Prepaid Items

LOANS TO OTHER FUNDS

15100 Loans to Other Funds

OTHER ASSETS

15600 Deferred Charge - Bond and Note Issuance Costs - Current
15605 Deferred Charge - Bond and Note Issuance Costs - Noncurrent
15700 Restricted Assets

PROPERTY, PLANT AND EQUIPMENT

16100 Land
16200 Buildings
16210 Accumulated Depreciation - Buildings
16300 Land Improvements
16310 Accumulated Depreciation - Land Improvements
16400 Furniture and Equipment
16401 Furniture and Equipment Vehicles
16402 Furniture and Equipment Wireless
16410 Accumulated Depreciation - Furniture and Equipment
16500 Leased Property under Capital Lease
16510 Accumulated Depreciation - Leased Property
16700 Construction in Progress
16800 Infrastructure
16810 Accumulated Depreciation - Infrastructure

LIABILITIES

ACCOUNTS PAYABLE

20100 Warrants Payable
20200 Vouchers Payable
20210 Accounts Payable
20220 AFDC Recovery Payable
20260 EBT Payable - TANF
20261 EBT Payable - Food Stamps
20300 Judgments Payable
20400 Annuities Payable
20600 Contracts Payable
20610 Contracts Payable - Damages
20620 Contracts Payable - Retainages
20621 Contracts Payable - FA Retainages
20622 Contracts Payable - DS Retainages
20800 Matured Interest Payable
20900 Accrued Interest Payable
21000 Accrued Wages Payable
21010 Accrued Payroll Taxes Payable
21020 Accrued Taxes Payable
21025 SPAHRS Payable
21030 Due to Fiscal Agent

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

21060 Due to Subrecipients
 21096 Contractual, Federal Tax Withholding
 21099 Bond Withholding Payable
 21200 Claims Liability

INCOME TAX REFUNDS PAYABLE

21350 Income Tax Refunds Payable

DUE TO OTHER GOVERNMENTS

21400 Due to Federal Government
 21410 Due to Local Governments or Other States

INTERFUND PAYABLES

21500 Due to Other Funds - GAAP JV's
 21550 Due to Component Units
 21600 Due to Other Funds
 21650 Advances for Petty Cash from 2999

AMOUNTS HELD IN CUSTODY FOR OTHERS

21800 Customer Deposits
 21850 Funds Held for Others
 21900 Cancelled Warrants Payable

DEFERRED REVENUES

22100 Deferred Federal Revenues
 22200 Deferred Revenue - Unearned (other than Federal)
 22300 Deferred Revenue - Unavailable (other than Federal)
 22500 Deferred CMA Federal Revenue

LIABILITIES PAYABLE FROM RESTRICTED ASSETS

23050 Liabilities Payable from Restricted Assets - Revenue Bonds, Current
 23060 Liabilities Payable from Restricted Assets - Accounts Payable, Current
 23070 Liabilities Payable from Restricted Assets - Accrued Interest Payable

LOANS FROM OTHER FUNDS

24100 Loans from Other Funds

GENERAL OBLIGATION (GO) BONDS PAYABLE

26200 GO Bonds Payable - Current
 26300 Unamortized Premium on GO Bonds Sold
 26400 Unamortized Discount on GO Bonds Sold
 26500 GO Bonds Payable - Noncurrent

LIMITED OBLIGATION (LO) BONDS PAYABLE

27100 Matured LO Bonds Payable
 27200 LO Bonds Payable - Current
 27300 Unamortized Premium on LO Bonds Sold
 27400 Unamortized Discount on LO Bonds Sold
 27500 LO Bonds Payable - Noncurrent

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

REVENUE BONDS PAYABLE

28100 Matured Revenue Bonds Payable
 28200 Revenue Bonds Payable - Current
 28300 Unamortized Premium on Revenue Bonds Sold
 28400 Unamortized Discount on Revenue Bonds Sold
 28500 Revenue Bonds Payable - Noncurrent

OTHER LIABILITIES

28600 Lease Obligations Payable - Current
 28610 Other Short-Term Liabilities
 28620 Lease Obligations Payable - Noncurrent
 28625 MPACT Tuition Benefit Payable, Current
 28630 Obligations under Reverse Repurchase Agreements
 28640 Other Long-Term Liabilities
 28645 MPACT Tuition Benefit Payable, Noncurrent
 28650 Provisions for Loan Guaranty Losses
 28660 Accrued Compensated Leave
 28670 Loans Payable - Current
 28680 Loans Payable - Noncurrent
 29000 Treasurer's Allotment to Agency (2999 only)

FUND EQUITY

NET POSITION

33500 Restricted for Other Purposes
 33600 Unrestricted Net Position

FUND BALANCES

34050 Reserved for Pre-Encumbrances
 34100 Reserved for Encumbrances
 34610 Reserved for Employee Contributions
 34620 Reserved for Employer Contributions
 34630 Reserved for Undistributed Contributions
 35000 Reserved for Treasurer's Allotment to Agency (2999 only)
 35350 Unreserved - Designated for Insurance Benefits
 36100 Unreserved - Undesignated - Adjustments to Fund Balance
 36101 Unreserved - Undesignated - Adjustments to Fund Balance (GAAP only)
 36200 Nonspendable – Inventories
 36300 Nonspendable – Prepaid items
 36400 Nonspendable – Principal
 37000 Restricted for General Government
 37100 Restricted for Education
 37200 Restricted for Health and Social Services
 37300 Restricted for Law, Justice, and Public Safety
 37400 Restricted for Recreation and Resources Development
 37500 Restricted for Regulation of Business and Professions
 37600 Restricted for Transportation
 37700 Restricted for Capital Projects
 37800 Restricted for Debt Service

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 38000 Committed to General Government
- 38100 Committed to Education
- 38200 Committed to Health and Social Services
- 38300 Committed to Law, Justice, and Public Safety
- 38400 Committed to Recreation and Resources Development
- 38500 Committed to Regulation of Business and Professions
- 38600 Committed to Transportation
- 39000 Assigned to General Government
- 39100 Assigned to Education
- 39200 Assigned to Health and Social Services
- 39300 Assigned to Law, Justice, and Public Safety
- 39400 Assigned to Recreation and Resources Development
- 39500 Assigned to Regulation and Business
- 39600 Assigned to Transportation
- 39900 Unassigned

REVENUES

DEPARTMENT OF REVENUE TAXES 40010-40399

- 40020 Beer and Wine Tax
- 40040 Corporation Income and Franchise Tax
- 40050 Gas Severance Tax - General Fund
- 40060 Gas Severance Tax (to counties) - Special Fund
- 40065 Petroleum International Fuel Tax
- 40070 Income Tax - Regular
- 40080 Income Tax - Withheld - General Fund
- 40090 Income Tax - Withheld (refund account) - Special Fund
- 40095 Income Tax - Rebate
- 40100 Inheritance Tax
- 40110 Installment Loan Tax
- 40120 Oil Severance Tax - General Fund
- 40130 Oil Severance Tax (to counties) - Special Fund
- 40140 Sales Tax, Casual Auto
- 40145 Sales Tax, Rental Vehicles
- 40150 Sales Tax
- 40170 Sales Tax (Boll Weevil Management)
- 40180 Sales Tax (public school building)
- 40190 Sales Tax (to municipalities)
- 40200 Sales Tax (Department of Transportation)
- 40205 Sales Tax (airport parking)
- 40215 Sales Tax (interstate telecommunications)
- 40230 Statewide Privilege Tax
- 40240 Timber Severance Tax
- 40250 Timber Severance Tax (to counties)
- 40260 Timber Severance Tax (to Forestry Commission)
- 40270 Tobacco Tax
- 40280 Use (compensating) Tax
- 40290 Special County and/or Municipal Tax
- 40300 Liquor Excise Tax
- 40310 Liquor Privilege Tax

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 40330 Dept. of Mental Health - Alcohol/Drug Abuse Tax
- 40340 Rail Car in Lieu of Tax
- 40350 Railroad Track Mileage Tax
- 40375 Occupancy Tax
- 40380 Payment In Lieu of Taxes Nuclear Plant
- 40395 Withholding Tax

BUREAU OF FINANCIAL CONTROL TAXES 40400-40499

- 40440 Forest Acreage Tax

INSURANCE DEPARTMENT TAXES 40500-40599

- 40500 Insurance Premium Tax (General Fund)
- 40510 Insurance Premium Tax (municipalities)
- 40520 Insurance Premium Tax (county fire protection)
- 40530 Insurance Privilege Tax
- 40540 Insurance Premium Tax
- 40590 MDES Unemployment Insurance Premium

MOTOR VEHICLE DIVISION OF TAX COMMISSION TAXES 40600-40849

- 40610 Gasoline Tax (MDOT) 9/14 Road Protection
- 40620 Gasoline Tax (highway bonds and interest)
- 40630 Gasoline Tax (municipalities)
- 40640 Gasoline Tax (counties)
- 40650 Gasoline Tax (Aeronautics Commission)
- 40660 Gasoline Tax (boat and water safety)
- 40670 Gasoline One-Cent Tax (MDOT)
- 40680 Gasoline Top 20% Tax (MDOT)
- 40690 Gasoline Additional One-Cent Tax
- 40710 Liquefied Compressed Gas
- 40720 Motor Fuels Tax 2% - 10%
- 40730 Penalty - Dyed Diesel Fuel Tax
- 40750 Lubricating Oil Tax (MDOT)
- 40770 Truck and Bus Privilege Apportionment (M.V.D. administrative)
- 40780 Truck and Bus Privilege Tax (counties)
- 40800 Truck and Bus Privilege Tax (MDOT)
- 40820 Distinctive License Tag Fee
- 40825 Trauma Care System License Tag Fee
- 40830 Auto Tag Fees (M.V.D. license tag division)
- 40840 Auto Title Revenue

OTHER TAXES 40850-40999

- 40870 911 Minimum Standard Telephone Service Charge
- 40880 Prepaid Wireless E-911 Fees
- 40900 Gasoline Tax (six, two, one cent)
- 40920 Other Motor Fuels
- 40930 Motor Fuels 5%
- 40950 Hazardous Waste Management Tax
- 40960 Nonhazardous Waste Management Fee
- 40970 Waste Tire Fee

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

DEPT. OF AGRICULTURE AND COMMERCE FEES 41000-41099

- 41010 Feed and Fertilizer Fees
- 41020 Seed and Grain Fees and Permits
- 41030 Meat Licenses Fees and Permits
- 41090 Other Licenses Fees and Permits

HIGHWAY PUBLIC SAFETY FEES 41100-41149

- 41100 Drivers' Licenses
- 41101 Drivers' License Report Fees
- 41102 Drivers' License Reinstatement Fees
- 41110 Livestock Theft Fees
- 41120 Vehicle Inspection Fees
- 41125 CDL Tester Registration
- 41130 Safety Responsibility Fees
- 41135 Law Enforcement Accreditation
- 41140 Other Highway Safety Patrol Fees
- 41145 Fingerprint Processing Fees
- 41146 CIC Processing Fees

INSURANCE DEPARTMENT AND INS. COMM. FEES 41150-41199

- 41150 Insurance Commission Assessments
- 41170 Fire Marshall Fees (Firefighter's School Fund)
- 41180 Mobile Home Inspection Fees
- 41190 Other Insurance Department Fees

SECRETARY OF STATE FEES 41200-41269

- 41210 Scrap Metal Dealers Fees
- 41220 Charities Fees
- 41225 Securities Fees
- 41230 Corporation Fees
- 41235 Uniform Commercial Code Fees
- 41240 Miscellaneous Secretary of State Fees
- 41245 Pre-Need Funeral Registration Fees
- 41250 Secretary of State - Land Division Fees
- 41260 Secretary of State - Sale of Tax Forfeited Land Fees
- 41265 Voter Roll Fees

MISCELLANEOUS GENERAL FUND FEES 41270-41399

- 41280 Division of Plant Industry Fees
- 41340 Clerk of Supreme Court Fees
- 41341 State Law Library Fees
- 41350 Tax Commission Fees
- 41380 Gaming Fees
- 41390 Other General Fund Fees

PROFESSIONAL AND VOCATIONAL FEES 41400-41499

- 41400 Banking Department - Administrative Fees
- 41401 Banking Department - Consumer Finance Fees
- 41410 Board of Public Accountancy Fees
- 41412 Board of Public Contractors Fees

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 41414 Oil and Gas Board Fees
- 41415 Board of Architecture Fees
- 41416 Board of Nursing Fees
- 41417 Board of Pharmacy Fees
- 41418 Board of Medical Licensure Fees
- 41419 Board of Medical Licensure Acupuncture
- 41440 Real Estate Commission Fees
- 41450 Dental Examination Fees
- 41460 Forestry Commission - Miscellaneous Fees
- 41470 Motor Vehicle Commission Fees
- 41480 Board of Bar Admission Fees
- 41481 Continuing Legal Education Fees
- 41482 Certified Court Reporter Fees

RECREATIONAL FEES 41500-41599

- 41501 DWFP – Permit Sales
- 41502 DWFP – License Sales
- 41503 DWFP – Lifetime License Sales
- 41504 DWFP – Boat Registration & Titling
- 41505 DWFP – State Park Revenue
- 41506 DWFP – State Lake Sales
- 41511 Marine Resources License Sales
- 41541 DWFP - Gross Golf Revenue
- 41545 DWFP - Museum Fees
- 41546 DWFP - Shooting Range Fees
- 41552 DWFP - MS Outdoors Subscriptions

ASSESSMENT FEES 41600-41699

- 41620 Bureau of Marine Resources - Seafood Fees
- 41630 Soybean Promotion Fees
- 41640 Rice Promotion Fees
- 41650 Peanut Promotion Fees
- 41660 Surface Mining Permit Fees
- 41670 Air Operating Permit Fee
- 41680 Corn Production Fees

OTHER SPECIAL FUNDS FEES 41700-41999

- 41705 Utility System Restoration Fees
- 41710 State Ports Licenses, Fees and Permits
- 41720 Motor Carrier Regulatory Fees
- 41730 OSA - Audit Fees - Counties
- 41731 OSA - Audit Fees - School Districts
- 41732 OSA - Audit Fees - Community Colleges
- 41733 OSA - Audit Fees - Universities
- 41734 OSA - Audit Fees - Other
- 41735 OSA - Audit Fees - Property
- 41736 OSA - Audit Fees - Performance
- 41737 OSA - Audit Fees - Average Daily Attendance (ADA)
- 41740 Board of Health - Vital Statistics Registrars Fees
- 41750 Patient Support Cont.
- 41760 Medicaid Providers Assessment

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 41765 Medicaid Hospital Assessment
- 41767 Hospital Gross Revenue Assessment
- 41770 Conference Registration Fees
- 41780 City Owned Gas Utilities
- 41790 Utilities Fees (Tax Commission for Public Service Commission)
- 41800 Tax Collection Fees (Tax Commission)
- 41810 Mineral Documentary Stamps (Tax Commission)
- 41820 Bingo License Fees
- 41830 Worker's Compensation Commission - Administrative Fees
- 41840 Worker's Compensation Commission - Second Injury
- 41880 Trailer Registration Fees - Tax Commission
- 41885 ATV/Motorcycle Sales Fees - Tax Commission
- 41900 City Utility Tax (private owned telephone company)
- 41920 Attorney General Fees
- 41940 Underground Storage Tank - Regulatory Fee
- 41950 Asbestos Abatement Cert Fee - Asbestos Fee
- 41960 Loan Administration Fee
- 41970 Truck and Bus Permit Fees
- 41980 Other Regulatory Fees
- 41990 Other Licenses, Fees and Permits
- 41995 Credit Card Convenience Fees
- 41996 Consumer Fees for Third-Party Processing

FORFEITURES 42200-42299

- 42200 Bond Forfeitures
- 42210 Seized and Forfeited Property

OTHER FINES AND PENALTIES 42300 - 42999

- 42300 Drivers' Penalties
- 42310 Criminal Law Assessment Fines
- 42320 DWFP - Fines and Penalties
- 42330 Penalties on Audit Recoveries
- 42340 Veterans' Home Purchase Board - Late Penalties
- 42350 Other Fines and Penalties
- 42360 State Court Education Fees
- 42370 Court Constituent Fees
- 42390 Emergency Medical Fine
- 42391 Trauma Care
- 42400 Probation Release Fee
- 42410 Correction Facility Fee
- 42420 Criminal Bonds Fee
- 42440 GF - Implied Consent Fee
- 42450 GF - Game and Fish Fee
- 42460 GF - Other Misdemeanors Fee
- 42470 GF - Other Felonies Fee
- 42472 GF - Motor Vehicle Liability Insurance Fines
- 42475 DWFP - Licenses Violation Fees
- 42480 Appearance Bond Fee
- 42500 Highway Weight Penalties
- 42510 Harvest Permit Fees
- 42600 ABC Liquor Permit Fines

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 42700 Victim Compensation Fees - Implied Consent
- 42710 Victim Compensation Fees - Other Misdemeanor
- 42720 Victim Compensation Fees - Other Felony
- 42730 Victim Compensation Fees - Restitution
- 42740 Victim Compensation Fees - Pre-Trial Intervention
- 42750 Victim Compensation Fees - Mississippi Prison Industries

SALES OF PRODUCTS - OUTSIDE 43000-43099

- 43000 Sale of Penitentiary Products
- 43010 Sale of Products (other than penitentiary)
- 43011 Seedling Sales

RENT AND USE OF STATE PROPERTY 43100-43299

- 43100 Rent of State Property
- 43110 Memorial Stadium Receipts
- 43120 Coliseum Receipts
- 43140 Oil and Gas Royalties (mineral lease comm.)
- 43160 State Fair Receipts
- 43170 Rental of Office Space

INTEREST, DIVIDENDS AND GAIN FROM SALE OF INVESTMENT 43300-43999

- 43300 Interest on Investments to General Fund (State Treasurer)
- 43310 Interest on Veterans' Home Purchase Board Loans
- 43350 Interest on Investment to Special Fund (State Treasurer)
- 43360 Gains from Sale of Investments
- 43365 Gain on Conversion of Currency
- 43370 Interest Earned on Checking/Savings Accounts
- 43380 Interest Earned on Loans
- 43390 Other Interest
- 43400 Dividend Income
- 43405 Securities Class Action Proceeds
- 43500 Interest on Reverse Repurchase Agreements
- 43600 Reinvested Interest
- 43700 Interest on Money Manager Accounts
- 43800 Adjustment for Change in Market Value

FEDERAL GRANTS-IN-AID 44000-44399

- 44000 Department of Education Programs
- 44005 Rehabilitation Services
- 44020 Library Commission Programs
- 44030 Board of Health Programs
- 44040 Agriculture and Commerce Programs
- 44041 EPA Programs
- 44042 USDA Programs
- 44080 Forestry Programs
- 44100 Public Welfare Programs
- 44101 EBT - Public Welfare Programs
- 44110 Department of Employment Security Programs
- 44120 National Guard
- 44130 Emergency Management Programs
- 44160 Bureau of Public Roads (MDOT)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

- 44190 T.V.A. Payments in Lieu of Taxes
- 44220 DWFP - Wildlife & Fisheries Grants
- 44240 DWFP - Wildlife & Fisheries Grants
- 44250 Bureau of Pollution Control Grants
- 44260 Mental Illness and Retardation Programs
- 44270 Governor's Federal - State Programs
- 44280 Medicaid Programs
- 44300 Highway Safety Patrol
- 44320 DWFP - Bureau of Parks Grants
- 44330 DWFP - Marine Resource Grants
- 44390 Miscellaneous Federal Grants
- 44395 Federal Capital Grants

REVENUE FROM POLITICAL SUBDIVISIONS 44400-44499

- 44400 Revenue from Counties in Mississippi
- 44450 Revenue from Cities in Mississippi
- 44460 Participating Funds from Political Subdivisions
- 44470 Revenue from State Colleges and Universities

DONATIONS AND OVERPAYMENTS 44500-44599

- 44500 Donations
- 44510 Tax Commission - Overpayment of Taxes

REVENUE OF SUBGRANTEE 44600-44999

- 44630 Federal Sub-Grants Received From Other Funds
- 44635 ARRA Federal Sub-Grants Received From Other Funds
- 44700 ARRA Federal Sub-Grants Received From Other Governments
- 44800 State Justice Institute Grants

REVENUE FROM CURRENT SERVICES 45000-45999

- 45000 Reimbursements from Outside Agencies (for federal grants, see 44000-44395)
- 45005 Sales of Supplies and Services to Federal Government
- 45010 Sales of Supplies and Services Outside to State Agencies
- 45011 Planting Site Preparation
- 45020 Sales of Supplies and Services between State Agencies
- 45030 Net Income from Sale of Alcoholic Beverages
- 45040 SAAS Production Charges
- 45041 SAAS Implementation Charges
- 45042 Repayment to MMRS Revolving Fund
- 45043 SPAHRS Production
- 45050 Sales of Supplies and Services between GAAP General Funds
- 45051 MMRS Training Room Rental
- 45060 Sales of Supplies and Services between GAAP Special Revenue Funds
- 45065 State Administrative Charges
- 45070 Payments from Medicaid
- 45080 Sales of Supplies and Services between GAAP University Funds

SALES 46000-46099

- 46000 Sale of Real Estate
- 46010 Sale of Personal Property
- 46020 Sale of Scrap

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

46025 DWFP – Timber Sales
46030 Other Sales
46040 Gain on Disposal of Capital Assets

ESCHEATS AND AWARDS 46100-46199

46100 Escheated Property
46110 Awards for Damages

INSURANCE ADJUSTMENTS AND SETTLEMENTS 46200-46299

46200 Insurance Adjustments and Settlements

PROCEEDS OF BORROWED FUNDS 47000-47099

47000 Proceeds of Notes and GO Bond Issues
47060 Proceeds from Notes Payable
47070 Proceeds from Contracts Issued
47090 Premium on Bonds Sold
47091 Premium on Notes Sold

SHORT-TERM NOTES 47100-47199

47130 Proceeds from Capital Leases

STATE APPROPRIATION 48000-48999

48000 State Appropriation/Allotment

INTRA-BUDGET TRANSACTIONS 49000-49099

49030 Gross Sales of Alcoholic Beverages
49050 ABC Clearing - Liquor Excise Tax
49060 ABC Clearing - Liquor Privilege Tax
49070 ABC Clearing - Alcohol Abuse Tax
49090 ABC Clearing - Miscellaneous Income

INTER-BUDGET TRANSACTIONS 49100-49299

49100 Unexpended Balances (transfer of balances in certain special funds to the general fund to satisfy legal requirements)
49120 Lease-Purchase Program Funds
49150 Transfers from Other Funds
49155 Cost Pool Transfer In
49160 Cost Allocation Reimbursement
49290 Residual Equity Transfers In

REFUNDS 49300-49399

49300 Refunds of Prior Year Disbursements
49305 Five Year Cancelled Warrants Returned
49310 Prior Year Cancelled Warrants
49320 Refunds of Erroneous Payments
49330 Medicaid Refunds
49340 Refunds from Cafeteria Plans
49350 Commission from Contract Travel Agency
49360 Refund of Unexpended Withdrawn Balances (balances on hand at the close of a fiscal year and subject to return to the State Treasurer)
49370 Refunds from Utility Companies
49380 Refund of Bond and Interest Payments

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

49390 Other Refunds
49395 Prior Year Sub grant Refunds

SALE OR REDEMPTION OF INVESTMENTS 49400-49499

49400 Sale or Redemption of Invested Securities

LOANS REPAYED TO STATE 49500-49599

49500 Loans Repaid to State
49510 Loans Repaid to Veterans' Home Purchase Board
49520 Loans Repaid by the VA

LOANS BETWEEN FUNDS 49600-49699

49600 Loans Received from Other Funds

PERS CONTRIBUTIONS 49800-49899

49800 Member Contributions (PERS only)
49810 Employer Contributions (PERS only)

OTHER NONGOVERNMENTAL RECEIPTS 49900-49999

49900 Veterans' Home Purchase Board - Escrow Receipts
49903 Garnishments
49905 Capital Contributions
49910 Other Nongovernmental Receipts
49915 DFA Insurance Premium Receipts
49916 DFA Subrogation Receipts
49920 Participating Funds from Non-governmental Agencies
49925 Recovery Work Comp Related
49930 Unemployment Insurance Receipts from State Agencies
49935 Worker's Compensation Program Premium Receipts
49940 Tort Claims Premium
49950 VHPB - Loan Fees
49960 MPACT Contract Receipts
49965 MPACT Application Receipts
49966 MACS Savings Trust Account Deposits
49968 MACS Program Manager Transfers
49970 Clearing Fund Receipts
49980 Fulfillment Fee Receipts

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

EXPENDITURE ACCOUNTS

Expenditure Accounts which require the issuance of a PO are referenced with a "po" following the account number. Certain expenditure accounts are to be reported on IRS Form 1099-MISC. These expenditure accounts are referenced with the Form 1099-MISC box number. Within the Capital Outlay section, the major object code is referenced.

PERSONAL SERVICES

Payments to or on behalf of officers and employees of the State of Mississippi are classified as personal services. Do not use this section for payments other than the above.

		<u>SALARIES, WAGES AND FRINGE BENEFITS 60000-60299</u>
60000		Salaries, Wages and Fringe Benefits - GAAP Package Adjustment
60010		Salaries and Wages
60015		Refunds of Deductions
60016		Under Withheld Deductions
60020	03	Deceased Employee Payments
60040		Overtime Salaries and Wages
60050	07	Per Diem and Fees (see codes 60380 and 60480)
60051		Per Diem and Fees
60055	po 07	Per Diem Fringe Benefits
60060		Terminal Personal Leave Pay
60080		Awards and Bonus Salary
60100		Penalty - PERS Contributions
60110		Employer's Retirement Matching
60120		Salaries, Social Security Match
60125		Salaries, Medicare Match
60130		Worker's Compensation
60135	06	Employee Assistance Program
60137		ARRA - COBRA Subsidy Other Insurance
60138		ARRA - COBRA Subsidy Health Insurance
60139		ARRA - COBRA Total Subsidy Refund
60140		Group Health Insurance Contribution Matching
60145		Penalty - Group Health Insurance Contributions
60150		Group Life Insurance Contribution Matching
60160		Self-Insured Worker's Compensation Claims Paid
60165		Penalty - Self-Insured Worker's Compensation
60170		Unemployment Insurance Tax
60180		Salaries, Federal Tax Due on Return/Notice
60181		Salaries, Social Security Due on Return/Notice
60182		Salaries, Social Security Match Due on Return/Notice
60183		Salaries, Medicare Due on Return/Notice
60184		Salaries, Medicare Match Due on Return/Notice
60190		Salaries, Federal Tax Deficiency Assessed by IRS
60193		Salaries, Medicare Deficiency Assessed by IRS
60195		Penalty - State Tax Contributions
60250		Cafeteria Plans - Administration Fees
60260		Cafeteria Plans - Employee Contribution Shortage
60290		Prior Year Payroll Corrections
60298		Prior Year Expense - Salaries

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

TRAVEL AND SUBSISTENCE - IN STATE 60300-60399

60300 Travel and Subsistence - GAAP Package Adjustment
60305 In State Travel
60306 Subsistence, Taxable Meals PERS Match
60310 Subsistence, Non-Taxable Meals
60311 Subsistence, Non-Taxable Lodging
60312 Subsistence, Taxable Lodging
60313 Travel Pers Match - Taxable
60320 Travel in Private Vehicle, Non-Taxable
60330 Travel in Rented Vehicle
60340 Travel in Public Carrier
60350 Travel in State Owned Vehicle
60351 In State Vehicle Travel (GP Use)
60360 Other In State Travel Costs
60370 po Per Diem in Lieu of Subsistence, Meals and Lodging - Non-Taxable (Legislative use only)
60380 po Per Diem in Lieu of Subsistence, Meals and Lodging - Taxable (Legislative use only)
60390 07 Legislator's Monthly Expense
60391 In State Prior to Trip Expense
60395 In State Prior to Trip Repayment

TRAVEL AND SUBSISTENCE - OUT OF STATE 60400-60499

60405 Out of State Travel
60409 po Subsistence, Taxable Meals
60410 Subsistence, Non-Taxable Meals
60411 Subsistence, Non-Taxable Lodging
60420 Travel in Private Vehicle, Non-Taxable
60430 Travel in Rented Vehicle
60440 Travel in Public Carrier
60451 Out of State Vehicle Travel (GP Use)
60460 Other Out of State Travel Costs
60490 Out of State Advance/Prior to Trip Expense
60495 Out of State Advance/Prior to Trip Expense Repayment

TRAVEL AND SUBSISTENCE - OUT-OF-COUNTRY 60500-60599

60505 Out of Country Travel
60510 Subsistence, Non-Taxable Meals
60511 Subsistence, Non-Taxable Lodging
60540 Travel in Public Carrier
60551 Out of Country Vehicle Travel (GP Use)
60560 Other Out of Country Travel Costs
60590 Out of Country Advance/Prior to Trip Expense
60595 Out of Country Advance/Prior to Trip Expense Repayment
60598 Prior Year Expense - Travel

TRAVEL AND SUBSISTENCE - WITHHOLDINGS AND MATCH 60600 - 60999

60601 Travel, Social Security Match
60602 Travel, Medicare Match
60715 Travel, Refunds of Deductions
60716 Travel, Under Withheld Deductions

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

CONTRACTUAL SERVICES

Payments for services rendered other than by employees of the agency under formal or informal, written or unwritten, expressed or implied contracts are classified as contractual.

61000 Contractual Services - GAAP Package Adjustment

TUITION, REWARDS AND AWARDS 61010-61099

61010 Tuition
61020 03 Employee Training
61021 Reimburse Employee Training
61030 Travel Related Registration
61050 03 Rewards
61060 03 Awards

POSTAL AND TRANSPORTATION OF COMMODITIES 61100-61199

61110 Postage, Box Rent and Other Post Office Charges
61180 Transportation of Goods for Resale (freight, express, drayage, etc.) Use with object code 78020.
61190 Transportation of Goods Not for Resale (freight, express, drayage, etc.)
61191 Delivery Charge of Aggregates
61192 Fuel Surcharge on Goods Not for Resale

UTILITIES 61200-61299

61210 Electricity
61220 Gas
61230 Water and Sewage

PUBLIC INFORMATION 61300-61399

61310 07 Advertising and Public Information
61320 07 Promotional Expenses (Mississippi Development Authority only)
61321 Promotional Expenses, MDA Employee
61330 07 Promotional Dinners, Receptions (Mississippi Development Authority only)
61331 Promotional Dinners, MDA Employee
61340 po 07 Signs and Billboard Type Public Information
61350 07 Exhibits and Displays

RENTS 61400-61499

61410 po 01 Rental of Records Storage Space
61420 po 01 Rental of Buildings and Floor Space (see code 61470)
61430 po 01 Rental of Land
61440 po 01 Rental of Office Equipment
61460 po 01 Rental of Other Equipment
61470 Capitol Facilities - Rental (see code 61420)
61475 po Rent Paid to Real Estate Agents
61480 01 Exhibits, Displays and Conference Room Rentals
61490 po 01 Other Rentals

REPAIR AND SERVICE BY PERSONS OUTSIDE THE AGENCY 61500-61599

61500 07 Repairing and Servicing Grounds, Walks, Fences and Lots
61510 07 Repairing and Servicing Highways and Bridges

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

61520 07 Repairing and Servicing Buildings
 61530 07 Repair of Machinery and Field Equipment
 61531 07 Maintenance of Machinery and Field Equipment
 61540 07 Repairs to Motor Vehicles
 61541 07 Maintenance to Motor Vehicles
 61550 07 Repairing and Servicing Office Equipment and Furniture
 61560 07 Repairing and Servicing Engineering Equipment
 61570 07 Repairing and Servicing Lab, Medical and Testing Equipment
 61580 07 Repairing and Servicing Shop Equipment
 61590 07 Repairing and Servicing Miscellaneous Items of Equipment

FEES, PROFESSIONAL AND OTHER SERVICES 61600-61699

61600 07 Fees - Department of Human Services
 61601 07 Fees - DHS - Foster Care Children
 61602 Fees - DHS - Client Transportation
 61604 Engineering Services - SPAHRS - Contract Worker
 61605 Architecture and Preplanning - SPAHRS- Contract Worker
 61606 Accounting Fees - Others - SPAHRS - Contract Worker
 61607 Professional Fees - Investment Managers and Actuaries - SPAHRS- Contract Worker
 61608 Legal Services - SPAHRS - Contract Worker
 61609 Physicians Services - SPAHRS - Contract Worker
 61610 po 07 Engineering Services
 61611 po 07 Architecture and Preplanning Services
 61612 07 MDOT - Engineering Services
 61614 State Administrative Costs
 61615 SAAS Fees - Department of Finance and Administration
 61616 MMRS Charges to Department of Finance and Administration
 61620 Department of Audit Fees
 61621 po 07 Accounting Fees - Indirect Cost Report
 61622 po 07 Accounting Fees - GAAP Preparation
 61623 po 07 Accounting Fees - CPA
 61624 po 07 Accounting Fees - Other
 61625 07 Investment Managers and Actuary Services
 61626 Dental Services – SPAHRS – Contract Worker
 61627 Nursing Services - SPAHRS - Contract Worker
 61628 07 Fulfillment Fees
 61629 Medical Technicians – SPAHRS - Contract Worker
 61630 po 07 Legal Services
 61631 Legal Fees to Attorney General's Office
 61632 po 07 Legal Fees for Eminent Domain
 61633 po 07 Legal Fees for Title and Closing Services
 61634 07 Settlement Payments - Attorney Fee
 61635 14 Settlement Payments - Gross Proceeds
 61636 Settlement Payments - Other Than Attorney Fee
 61640 07 Physician Services
 61641 07 Dental Services
 61642 po 07 Nursing Services
 61643 po 07 Medical Technician Services
 61644 po 07 Other Medical Services
 61645 po 07 Psychology Services
 61646 07 Veterinary Services

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

61650 State Personnel Board Fees
61651 po 07 Personnel Service Contracts - Other Fees
61652 07 Personnel Service Contracts - Travel Only (reported on 1099)
61653 Personnel Service Contracts - Travel Accounted (not reported on 1099)
61654 Contract Worker - Taxable Meals
61655 07 Contract Services - Living Expenses
61656 Other Medical - SPAHRS - Contract Worker
61657 Psychologists - SPAHRS - Contract Worker
61658 Personnel Service Contracts - Other Fees - SPAHRS - Contract Worker
61659 Court Cost and Court Reporters - SPAHRS - Contract Worker
61660 07 Court Costs and Court Reporters
61661 07 Recording and Notary Fees
61662 07 Appraisers Fees
61663 07 Witness Fees and Expenses
61664 07 State Grand Juror Expenses
61665 Appraisers Fees - SPAHRS - Contract Worker
61666 Witness Fees and Expenses - SPAHRS – Contract Worker
61667 Temporary Employment Fees - SPAHRS – Contract Worker
61668 Entertainers Fees - SPAHRS - Contract Worker
61670 07 Laboratory and Testing Fees
61680 po 07 Temporary Employment Fees
61681 07 Entertainers Fees
61682 po Contract Worker - Client/Patient
61683 po Contract Worker - SPAHRS Matching Amounts
61685 Contract Worker - Unemployment Insurance
61686 Contract Worker - Worker's Compensation Insurance
61687 po Contract Worker - SPAHRS Refunds of Deductions
61688 po Contract Worker - SPAHRS Under Withheld Deductions
61689 07 Independent Contractor – SAAS Deferred Compensation
61690 po 07 Other Fees and Services

OTHER CONTRACTUAL SERVICES 61700-61899

61700 Liability Insurance Pool Contributions
61705 Health Insurance Service Charges
61707 Life Insurance Service Charges
61710 Insurance and Fidelity Bonds
61715 Insurance Computer Equipment
61716 ACH Charge
61717 Federal Wire Charge
61718 Service Charge - Bank Accounts
61719 Credit Card Processing Fees
61720 Membership Dues
61721 Subscriptions - Trade and Technical Services Only
61722 E-Gov Transactions Fees
61723 Commercial Drivers Licenses Expenses (Department of Education only)
61724 Patent Fees and Expenses
61725 MPACT Enrollment Agent Fees
61730 07 Laundry, Dry Cleaning and Towel Service
61740 07 Salvage, Demolition and Removal Service
61741 07 Environmental Contamination Cleanup
61742 07 Utility Relocation, Engineering Fees

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

61743 07 Utility Relocation, Construction Fees
61760 Division of Gate Receipts (stadium, coliseum, etc.)
61780 po 07 Governor's Inaugural Expense
61785 Transport Students/Patients
61786 Prisoner Transport
61790 Local Vocational Teacher's Travel (paid direct to individuals)
(see code 64040 for amounts paid direct to treasuries)
61795 Relocation Assistance (moving costs) - Highway Right-of-Way
61796 Replacement Housing - Highway Right-of-Way
61800 Procurement Card/Contractual Purchases

INFORMATION TECHNOLOGY 61900-61990

61902 po 07 IT Professional Fees - Outside Vendor
61905 IT Professional Fees - ITS
61914 po 07 IS Training/Education - Outside Vendor
61915 IS Training/Education - ITS
61917 State Data Center Charges - ITS
61920 po 07 Outsourced IT Solutions
61921 po 07 Software Acquisition, Installation and Maintenance
61922 Basic Telephone Monthly - Outside Vendor
61923 Basic Telephone Monthly - ITS
61924 Long Distance Charges - Outside Vendor
61925 Long Distance Charges - ITS
61926 po Private Data Line Monthly Charges - Outside Vendor
61927 Private Data Line and Network Access Charges - ITS
61928 Private Data Line and Network Access Charges - Outside Vendor
61929 Public Network Access Charges - ITS
61930 ITS Use Only: Private Data Line - Outside Vendor
61932 po 01 Rental of IT Equipment - Outside Vendor
61938 Pager Usage Time - Outside Vendor
61939 Cellular Usage Time - Outside Vendor
61940 Wireless Data Transmission Charges (other than cellular)
61941 Satellite Voice Transmission Services
61942 po 07 Off-site Storage of IS Software and Data
61961 po 07 Maintenance/Repair of IT Equipment - Outside Vendor

OTHER 61991-61999

61991 Discounts - Contractual Services
61992 SPAHRS Travel Related Contractual
61993 Prior Year Expense - Contract Worker - SPAHRS Matching
61994 Petty Cash Expense - Contractual
61996 Prior Year SPAHRS Contract Travel
61997 07 Prior Year Expense - Contractual - 1099
61998 Prior Year Expense - Contractual
61999 07 Contractual Services - No PO Required (BFC approval required)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

COMMODITIES

Commodities, as used herein, include all materials and supplies which are consumed by use in any function and shall include expendable items not required on any inventory of capital assets.

62000 Commodities - GAAP Package Adjustment

MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES 62010-62099

- 62010 po Aggregates - Sand, Gravel, Slag, etc.
- 62020 po Asphalt, Plant Mix, Joint Fillers, etc.
- 62030 po Cement, Plaster, Lime, etc.
- 62040 po Lumber, Parts, Pilings, etc.
- 62050 po Steel and Other Metals
- 62060 po Paints, Preservatives and Striping Materials
- 62070 po Signs and Sign Materials
- 62080 po Culverts
- 62090 po All Other Maintenance and Construction Materials and Supplies (see object series 62400)

PRINTING AND OFFICE SUPPLIES AND MATERIALS 62100-62199

- 62100 Trial Judges Office Expense - (Supreme Court only)
- 62110 po Printing, Binding, Padding
- 62120 po Duplication and Reproduction Supplies
- 62130 po Office Supplies and Materials
- 62140 po Paper Supplies (use code 62110 if printing is involved)
- 62150 po Maps, Manuals, Library Books and Films, Periodicals and Instructional Materials
- 62160 po Office Equipment (not capital outlay)
- 62161 Office Equipment - Comp

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES 62200-62299

- 62205 Fuels - Storage
- 62206 Fuels - Delivery
- 62210 Fuels - Gasoline
- 62211 Fuels - Diesel
- 62212 Fuels - Other
- 62213 Fuel Card - Repairs
- 62214 Fuel Card - Preventive Maintenance
- 62220 po Lubricating Oils, Greases, etc.
- 62240 po Tires and Tubes - Auto
- 62241 po Tires and Tubes - Truck
- 62242 po Tires and Tubes - Tractor
- 62243 po Tires and Tubes - Off-Road
- 62250 po Expendable Repair and Replacement Parts - Office Equipment
- 62251 po Expendable Repair and Replacement Parts - Vehicle Repairs
- 62252 po Expendable Repair and Replacement Parts - Air Conditioning, Heating and Plumbing
- 62253 po Batteries
- 62259 po Expendable Maintenance and Maintenance Parts - Vehicle Maintenance
- 62260 po Betterments or Accessories for Vehicles (under \$1,000)
- 62270 po Radio and Television Supplies and Repair Parts
- 62280 po Shop Supplies
- 62290 po Other Equipment Repair Parts, Supplies and Accessories

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

PROFESSIONAL AND SCIENTIFIC SUPPLIES AND MATERIALS 62300-62399

- 62310 po Laboratory and Testing Supplies
- 62320 po Engineering Supplies
- 62330 po Photographic Supplies
- 62331 po Film Processing
- 62340 po Drugs and Chemicals for Medical and Laboratory Use
- 62350 po Classroom Instructional Materials, Including Textbooks
- 62360 po Surgical Supplies (needles, syringes, instruments, etc.)
- 62370 po Educational Supplies
- 62380 po MDA Promotional Commodities
- 62390 po Other Professional and Scientific Supplies and Materials

OTHER SUPPLIES AND MATERIALS 62400-62999

- 62410 po Building Supplies and Materials
- 62420 po Hardware, Plumbing and Electrical Supplies
- 62430 po Small Tools
- 62450 po Janitor Supplies and Cleaning Agents
- 62460 po Wearing Material, Dry Goods and Personal Items for Wards
- 62470 po Food for Persons
- 62472 po Food Supplements
- 62475 po Food for Business Meetings
- 62480 po Feed for Animals
- 62490 po Greenhouse and Nursery Supplies
- 62500 po Fertilizer
- 62510 po Poisons
- 62520 po Decals - Signs Other Than Road Construction
- 62530 po Uniforms and Wearing Apparel - Employees and Officers
- 62540 po Linens
- 62555 po IT Repair Parts for Equipment
- 62560 po Eating Utensils and Cafeteria Supplies
- 62570 po Drapes and Carpets
- 62571 po Mattress and Springs
- 62580 po Ammunition
- 62585 po Cameras (Under \$250)
- 62586 po Televisions (Under \$250)
- 62590 po Other Supplies and Materials
- 62595 po Other Equipment -Comp
- 62593 po Other Equipment - Furniture & Equipment
- 62594 po Other Equipment - Vehicles
- 62596 po Other Equipment - Boats & Mar Equipment
- 62597 po Other Equipment - Golf & Utility Vehicles
- 62598 po Other Equipment - Portable Buildings
- 62599 po Other Equipment - Utility & Boat Trailers
- 62600 po Collections of Art and Historical Treasures
- 62700 po Livestock and Wildlife
- 62800 po Procurement Card/Commodity Purchases
- 62900 po Intergovernmental Commodity Purchases
- 62993 po Reimbursable Travel - Commodities
- 62994 po Petty Cash Expense - Commodities
- 62998 po Prior Year Expense - Commodities
- 62999 po Commodities - No P.O. Required (BFC approval required)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

CAPITAL OUTLAY

Capital Outlay includes the cost of land, buildings, equipment, machinery, furniture, fixtures, construction, betterment and all items classified as assets required to be reported to the State Property Office, as well as construction and improvements of highways and bridges and will include architectural and engineering fees, advertising, delivery (if material) and installation expense when made a part of the contract or condition of sale.

63000	D1		Capital Outlay - GAAP Package Adjustment
			<u>LAND 63100-63199</u>
63110	D1		Land for Buildings
63120	D1		Land for Right-of-Way
63121	D1		Right-of-Way Property Taxes
63140	D1		Improvements on Land not for Right-of-Way
63141	po	D1 07	Engineer Fees - Land Improvements
63142	po	D1 07	Architecture Fees - Land Improvements
63150	D1		Improvements on Land for Right-of-Way
63160	D1		Excess Right-of-Way Purchases
63170	D1		Land Purchased for Other Purposes
63175	D1		Land Improvements (Non-State Property)
63180	D1		Damages in Taking Right-of-Way Property
63190	D1		Land for Right-of-Way in Litigation
			<u>BUILDINGS 63200-63299</u>
63210	D1		Payments to Contractors (MDOT only)
63220	D1		Additions and Betterments (MDOT only)
63230	D1		Additions and Betterments (all other agencies)
63240	D1	07	Bureau of Buildings - Construction and Repair & Renovation
63250	D1		Buildings (purchased, constructed or remodeled) (See codes 64170, 64360, 64370, 64560 and 64720 for exceptions)
63251	po	D1 07	Engineer Fees - Buildings
63252	po	D1 07	Architecture Fees - Buildings
63260	D1		Lease Purchase - Buildings and Improvements
63275	D1		Buildings (Non-State Property)
63295	D1		Prior Year Expense - Land
63297	D1		Prior Year Expense - Buildings
63298	D1		Prior Year Expense - Capital Outlay
			<u>EQUIPMENT 63300-63499</u>
63310	po	D3	Automobiles and Station Wagons
63320	po	D2	Road Machinery
63330	po	D2	Office Machines, Furniture, Fixtures and Equipment
63340	po	D2	Engineering Equipment
63350	po	D2	Laboratory, Medical and Testing Equipment
63360	po	D2	Shop Equipment
63370	po	D2	Radio and Television Equipment
63380	po	D2	Photographic and Reproduction Equipment
63390	po	D3	Light/Medium Duty Trucks
63391	po	D3	Heavy Duty Trucks

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

63392 po D3 Sport Utility Vehicles
63393 po D3 Vans
63395 po D3 Betterments or Accessories for Vehicles
63396 po D2 Betterments or Accessories for Vehicles
63400 po D3 Other Vehicles
63405 po D2 Lawn and Garden Equipment
63410 po D2 Farm Equipment
63421 po D2 IT Equipment
63423 po D2 Video Surveillance Equipment
63434 po D4 Paging Equipment
63435 po D4 Cellular Service Plan Devices
63460 po D2 Lease-Purchase - Copy Machines
63462 D2 Lease-Purchase - IT Equipment
63476 D2 Lease-Purchase - Other Equipment
63477 D3 Lease-Purchase - Other Equipment
63490 po D2 Other Equipment
63492 po D2 Discounts – Equipment
63495 po D2 Betterments or Accessories for Other than Vehicles
63496 D3 Prior Year Expense - Capital Outlay Vehicles
63497 D4 Prior Year Expense - Capital Outlay Wireless Communication Devices
63498 D2 Prior Year Expense - Capital Outlay Equipment

INFRASTRUCTURE - 63500-63599

63505 D1 Other Infrastructure Assets
63510 D1 Contractors (construction) (MDOT only)
63520 D1 Contractor's Liquidated Damages (MDOT only)
63530 D1 Retainage on Contracts (MDOT only)
63550 D1 Highways and Bridges (other than MDOT)
63575 D1 Infrastructure (Non-State Property)

OTHER CAPITAL OUTLAY 63600-63699

The following items (63600-63699) do not have to be reported to the State Property Office. Agencies may maintain an inventory for their records if desired.

63620 D1 Textbooks (Department of Education)
63630 D1 Livestock and Poultry

OTHER 63990 - 63999

63996 D4 Capital Outlay - No P.O. Required - (BFC approval required)
63997 D3 Capital Outlay - No P.O. Required - (BFC approval required)
63998 D1 Capital Outlay - No P.O. Required - (BFC approval required)
63999 D2 Capital Outlay - No P.O. Required - (BFC approval required)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

SUBSIDIES, LOANS AND GRANTS

67000 Subsidies, Loans and Grants - GAAP Package Adjustment

SUBVENTIONS AND SHARED REVENUES

Revenues diverted to or shared with counties, municipalities, school districts and other local subdivisions.

SCHOOL APPORTIONMENTS - DIRECT TO TREASURIES 64000-64199

64010 Per Capita Funds
 64020 MS Adequate Education Program Funds
 64030 Chickasaw School Funds
 64040 Vocational Education Funds (see also codes 61790 and 64140)
 64045 Vocational Education Equipment Reimbursements (see also codes 64141 and 64635)
 64050 School Lunch Funds (see also codes 64620 and 64710)
 64130 Junior College Support Funds
 64140 Junior College Vocational Funds (see also code 64040)
 64141 Junior College Vocational Equipment Reimbursements (see also codes 64045 and 64635)
 64145 Junior College Adult Literacy
 64146 Junior College Skills Enhancement
 64150 Homestead Exemption (separate school districts) (see also codes 64240 and 64440)
 64170 Public School Building Funds
 64180 Elementary and Secondary Education Funds (E.S.E.A.)
 64190 All Other Apportionments

GRANTS TO COUNTIES - DIRECT TO TREASURIES 64200-64399

64210 Gasoline Tax (see also code 64430)
 64220 Truck and Bus Privilege Tax
 64230 National Forest Reserve Funds (see also code 64160)
 64240 Homestead Exemption Reimbursement (see also codes 64150 and 64440)
 64260 Emergency Management Funds (see also code 64470)
 64270 Aeronautics Funds (see also code 64480)
 64280 T.V.A. Payments in Lieu of Taxes (see also code 64490)
 64290 Library Funds (see also code 64530)
 64300 Payments in Lieu of Taxes - Nuclear Plant (see also code 64540)
 64303 Rail Car in Lieu of Tax Co
 64305 Hazardous Waste Counties
 64310 Gas Severance Tax
 64320 Oil Severance Tax
 64330 Timber Severance Tax
 64340 Law Enforcement Assistance Grants
 64350 Sales Tax Allocation (see also code 64570)
 64355 Motor Vehicle Rental Sales Tax
 64370 07 State Aid Road Funds (directly to or for benefit of counties)
 64371 07 State Aid Road Funds - Federal Projects
 64372 07 State Aid Road Funds - Debt Service Loan Projects
 64380 Liquor Privilege Tax (see also code 64580)
 64390 Other Aid to Counties
 64395 MDHS Other Aid to Counties

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

GRANTS TO MUNICIPALITIES - DIRECT TO TREASURIES 64400-64599

64410 Fire Protection Allocation
 64420 General Municipal Aid
 64430 Gasoline Tax (see also code 64210)
 64440 Homestead Exemption Reimbursement (see also codes 64150 and 64240)
 64450 City Utilities Tax
 64470 Emergency Management Funds (see also code 64260)
 64480 Aeronautics Funds (see also 64270)
 64490 T.V.A. Payments in Lieu of Taxes (see also code 64280)
 64500 Water Pollution Control Funds
 64510 Law Enforcement Assistance Grants
 64530 Library Funds (see also code 64290)
 64540 Payments in Lieu of Taxes - Nuclear Plant (see also code 64300)
 64570 Sales Tax Allocation (see also code 64350)
 64580 Liquor Privilege Tax (see also code 64380)
 64590 Other Aid to Municipalities

GRANTS TO INSTITUTIONS OF HIGHER LEARNING AND OTHER POLITICAL
SUB-DIVISIONS 64600-64699

64610 Allocations to Agencies and Institutions (lump sums)
 64620 School Lunch Funds to Political Subdivisions (see also codes 64050 and 64710)
 64630 Vocational Education Funds to Political Subdivisions (see also code 64040)
 64640 Hospital Construction Funds (see code 64720)
 64660 Emergency Management Funds (see also codes 64260 and 64470)
 64680 Apportionments to Other States
 64690 Other Grants to Political Subdivisions
 64691 Grants to Institutions of Higher Learning and Other Component Units (see also code 64940)
 64695 District Attorney's Office Expense

GRANTS TO NON-GOVERNMENTAL INSTITUTIONS 64700-64799

64710 School Lunch Funds (see also codes 64050 and 64620)
 64720 Hospital Construction Funds (see code 64640)
 64790 Other Grants to Non-Governmental Institutions
 64795 MDHS Grants to Non-Governmental Institutions

GRANTS TO INDIVIDUALS 64800-64899

64810 Forestry Resources Grants
 64840 Resident/Patient Work Grant
 64850 Soil/Water Cost-Share Program
 64860 07 Taxable Grants to Individuals
 64870 Law Enforcement Officer Death Benefit Payments
 64890 Miscellaneous Grants to Individuals

MISCELLANEOUS 64900-64999

64910 Payments for Lost or Stolen Property
 64915 07 Subsidies for Libraries
 64920 Payments for Tax Forfeited Land Sales
 64925 Payments for Reinsurance (for Insurance Department use only)
 64930 Payments for MSMA
 64935 Payments for EMAC
 64940 Payments to Institutions of Higher Learning and Other Component Units (see code 64691)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

DEBT SERVICE AND JUDGEMENTS

Payment of principal, interest, service charges and other expenses in connection with indebtedness and judgments.

PAYMENT OF INDEBTEDNESS AND INTEREST 65000-65299

65010 Principal on Notes and GO Bonds
 65020 Principal on Other Indebtedness
 65030 Interest on Notes and GO Bonds
 65040 Interest on Other Indebtedness (including lease-purchases)
 65050 Bank Service Charges on Bonds and Coupons
 65070 Other Service Charges
 65081 Expenses of Notes and Bond Issues - Issuance Cost
 65082 Expenses of Notes and Bond Issues - Insurance
 65090 Miscellaneous Indebtedness Principal
 65091 Miscellaneous Indebtedness Interest
 65095 Interest Expense on Securities Lending Programs (PERS only)
 65190 Discounts on Notes and Bonds
 65200 Payments on Notes and Refunded Bonds
 65201 Advance Refunding Escrow
 65250 Arbitrage Rebates

PAYMENT OF JUDGEMENTS 65300-65399

65310 Court Granted Judgments - Client Amount (not salary payments)
 65311 07 Court Granted Judgments - Attorney Fee
 65312 14 Court Granted Judgments - Gross Amount
 65320 07 Payment of Tort Claims
 65330 06 Crime Victim Compensation Medical and Other Payments
 65331 07 Crime Victim Compensation Funeral Payments
 65332 07 Crime Victim Assistance - Travel
 65333 07 Crime Victim Assistance - Crime Scene Cleanup/Repair
 65334 07 Crime Victim Compensation - Medical Forensic
 65350 Law Enforcement Officers and Fire Fighters Disability Benefit Payments

ASSISTANCE TO NEEDY AND PENSIONS

Amounts paid to or on behalf of welfare recipients and pensioners

ASSISTANCE TO NEEDY AND PENSIONS 66000-66299

66020 06 Blind Assistance
 66025 Client - Blind Assistance
 66030 07 Children Assistance
 66040 06 Disabled Assistance
 66045 Client - Disabled Assistance
 66050 06 Medical Care for Needy
 66060 07 Confederate Pensions
 66070 07 Foster Care
 66080 07 Mandatory State Supplement
 66090 07 Other Assistance
 66100 07 EBT - Family Assistance

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

66110 State Contribution - Teacher Retirement
 66200 Retirement Benefits
 66230 Contribution Refunds
OTHER
 67000 Subsidies, Loans and Grants - GAAP Package Adjustment
 69998 Prior Year Expense - Subsidies

PURCHASES OF SECURITIES AND LOANS

This class will include purchases by the State or its agencies of any type of securities and loans made other than to other state funds.

PURCHASES OF SECURITIES 77000-77099
 77090 Purchase of Other Securities

LOANS MADE 77100-77999
 77120 Veterans' Home Purchase Board Loans
 77190 Other Loans

MISCELLANEOUS EXPENSE

With the exception of transfers and refunds, which are object codes beginning with 89, this class will include all items not generally considered as governmental costs and not covered elsewhere

ITEMS PURCHASED FOR RESALE 78000-78099
 78020 Merchandise Purchased for Resale (governmental fund types only)
 78030 Alcoholic Beverages Purchased for Resale
 78040 Total Cost of Goods Sold (proprietary fund types only - GAAP, CAFR or Audit JVs)
 78050 Bailment Alcoholic Beverage Resale

TAXES AND FEES PAID BY STATE AGENCIES 78100-78399
 78100 State Sales Tax - Alcoholic Beverage
 78120 Vehicle Inspection Stickers
 78130 Other Ad Valorem Taxes
 78150 Motor Vehicle Title Act Fees
 78160 Other Taxes
 78170 Medicaid Nursing Facility Assessment
 78180 Medicaid Hospital Assessment
 78185 Hospital Gross Revenue Assessment

OTHER CLASSIFICATIONS (MDOT only) 78400-78499
 78460 Testing Laboratories

TRANSMITTAL OF PAYMENTS BY CENTRAL OFFICE 78500-78599
 (for use by DFA and Veterans' Home Purchase Board)
 78500 Transmittal of Worker's Compensation Payments
 78510 Transmittal of Departmental State-Plan Insurance Payments
 78520 Transmittal of Departmental Unemployment Insurance Payments
 78530 Transmittal of Escrow Payments on Veterans' Loans

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.10
SECTION	OVERVIEW	ISSUANCE DATE February 11, 2014
SUB-SECTION	CHART OF ACCOUNTS	REVISION NUMBER 14-007

78531 07 VHPB Foreclosure Advances - 1099
78540 Transmittal of Lease-Purchase Payments

MISCELLANEOUS EXPENSE ACCOUNTS 78600-88999

78900 Depreciation - Buildings
78901 Depreciation - Land Improvements
78902 Depreciation - Furniture & Equipment
78903 Depreciation - Infrastructure
78904 Amortization - Software
78910 Noncash Expenses Incurred from Write-Off of Assets
78940 MPACT Tuition Benefit Expense
78941 MPACT Tuition Payments
78942 MACS Savings Trust Account Withdrawals
78950 Loan Closing Costs - Veterans' Home Purchase Board
78951 07 Loan Closing Veterans' Home - 1099
78955 Loss on Foreclosed Loans Veterans
78960 Loss on Imprest Funds Returned (foreign)
78980 Other Non-governmental Costs (with the exception of transfers and refunds)
78990 Loss on Disposal of Capital Assets

TRANSFERS AND REFUNDS

Amounts are intended for use only to record refunds and transactions between funds

TRANSFERS OF FUNDS 89100-89299

89100 Transfer of Federal Grant Funds to Sub grantee
89105 Transfer of ARRA Federal Grant Funds to Sub grantee
89150 Transfers to Other Funds
89155 Cost Pool Transfer Out
89160 Cost Allocation Reimbursement
89200 MDHS Federal Fund Payments
89250 MDHS Other Fund Payments
89290 Residual Transfers Out

REFUNDS - OUTSIDE 89300-89399

89300 Miscellaneous Refunds

UNEXPENDED BALANCES 89400-89499

89410 Unexpended Balances Transferred (contact BFC before making this transfer) (transfer of balances in certain special funds to the general fund to satisfy legal requirements)

LOANS BETWEEN FUNDS 89500-89599

89510 Loans Made to Other Funds
89520 Loans Repaid to Other Funds

REVOLVING FUNDS 89600-89699

OTHER 89900 - 89999

89900 Return Funds to Grantor

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

DESCRIPTION OF BALANCE SHEET ACCOUNTS

The following is a narrative description of each balance sheet account to be used by state agencies. Not all of these account numbers and titles will be used by each agency. The accounts will vary by the types of funds (i.e. Governmental, Proprietary and Fiduciary) the agency has, as well as the type of activity in the fund.

<u>Account Number</u>	<u>Account Title and Definition</u>
	CASH AND CASH EQUIVALENTS
10050	Appropriation/Allotment Balance The balance of the agency's current allotment which is available to spend during the current fiscal year.
10090	Receipts in Transit Treasury (GAAP only) Cash receipts entered in agency records, in transit to BFC. (For GAAP Reporting only).
10100	Current Fiscal Year - Cash in State Treasury Amounts on deposit with the State Treasury.
10105	Prior Fiscal Year Cash in State Treasury (lapse period use only). Amount of prior year cash on deposit with the State Treasury (lapse period use only).
10110	Cash in Checking Accounts Amounts on deposit in commercial checking accounts, not the State Treasury.
10120	Cash in Savings Accounts Amounts on deposit in commercial savings accounts, not the State Treasury.
10125	Daily Demand Deposit Accounts - Interest Bearing (State Treasurer only) Amounts on deposit in commercial demand accounts which are interest bearing. (State Treasurer only)
10130	Certificates of Deposit - Cash Equivalent Amounts invested in certificates of deposit with a maturity date of 90 days or less from purchase date.
10131	Certificates of Deposit - Cash Equivalent (invested by State Treasurer). Amounts invested in certificates of deposit with a maturity date of 90 days or less from purchase date. (Invested by the State Treasurer).

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 10150 Cash on Hand
Amounts at the agency which have not been deposited with the State Treasury or in an appropriate bank account.
- 10180 Cash with Fiscal Agent
Deposits with fiscal agents, such as commercial banks.
- 10200 Petty Cash
A sum of money set aside for the purpose of making change or paying small obligations for which the issuance of a PV and check would be too expensive and time consuming.
- 10201 Petty Cash - GAAP Adjustments
Amount of adjustment necessary to 10200 - Petty Cash to properly state total petty cash for GAAP reporting.

AMOUNT ON DEPOSIT WITH U.S. TREASURY
- 10300 Amount on Deposit with U.S. Treasury
Amounts on deposit with U.S. Treasury Depositories.

SHORT-TERM INVESTMENTS
- 10800 Repurchase Agreements
Short-term investment agreements in which the State transfers cash to a financial institution, and the financial institution transfers securities to the State with a promise to repay the cash plus interest in exchange for the same securities.
- 10801 Repurchase Agreements (invested by State Treasurer)
Short-term investment agreements in which the State transfers cash to a financial institution, and the financial institution transfers securities to the State with a promise to repay the cash plus interest in exchange for the same securities.
- 10805 Certificates of Deposit - Short-Term
Certificates of deposit with an original maturity date of more than 90 days from purchase date and a maturity date within 365 days from balance sheet date.
- 10806 Certificates of Deposit - Short-Term (invested by the State Treasurer)
Amounts invested by the treasury for other agencies in certificates of deposit with an original maturity date of more than 90 days from purchase date and a maturity date within 365 days from balance sheet date. Reclassification to account 11006 is unnecessary for governmental fund types.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 10810 Commercial Paper
Promissory note issued for a specific amount and maturing on a specific day.
- 10819 Short-Term Sweep Investments
Investments in custodial bank short term sweep vehicles.
- 10820 U.S. Treasury Obligations
Short-term obligations of the U.S. Treasury or its institutions.
- 10821 U.S. Treasury Obligations (invested by the State Treasurer)
Short-term obligations of the U. S. Treasury or its institutions invested by the State Treasurer.
- 10822 International Equity Investment
The ownership shares of stock or other securities in an international corporation that are intended to be converted to cash within one year.
- 10825 Municipal Bonds - Short-Term
Investments in bonds issued by a state or local government which mature within one year of the balance sheet date.
- 10826 Corporate Debt Securities - Short Term
Investments in securities for corporate debt, issued by a state or local government, which mature within one year of the balance sheet date.
- 10850 Money Market Mutual Funds
Balance of investment in money market mutual funds.
- 10860 Money Manager Principal
Balance of short term investments which are managed outside the State Treasurer's office by an approved money manager.
- 10888 Short-Term Securities
Investments in securities that are short term in nature.
- 10895 Allowance for Change in Market Value - Short-Term
This account is used by agencies which record short term investments at market value.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

LONG-TERM INVESTMENTS

- 11000 U.S. Treasury and Agency Obligations
Long-term obligations of the U.S. Treasury or its institutions.
- 11005 Certificates of Deposit - Long-Term
Certificates of deposit with an original maturity date of more than 90 days from purchase date and a maturity date more than 365 days from balance sheet date.
- 11006 Certificates of Deposit - Long-Term (invested by State Treasurer)
Certificates of deposit with an original maturity date of more than 90 days from purchase date and a maturity date more than 365 days from balance sheet date. Reclassification to account 10806 is unnecessary for governmental fund types.
- 11007 Repurchase Agreements
Long-term investment agreements in which the State transfers cash to a financial institution, and the financial institution transfers securities to the State with a promise to repay the cash plus interest in exchange for the same securities.
- 11008 Repurchase Agreements (invested by State Treasurer)
Long-term investment agreements in which the State transfers cash to a financial institution, and the financial institution transfers securities to the State with a promise to repay the cash plus interest in exchange for the same securities.
- 11010 Corporate Debt Securities, at Cost
Corporate bonds or other debt securities recorded at the original cost.
- 11020 Corporate Debt Securities, at Market
Corporate bonds or other debt securities recorded at current market valuations.
- 11030 Corporate Equity Securities, at Cost
Corporate stock or other equity securities - recorded at the original cost.
- 11035 Private Equity Investments
- 11037 Absolute Return Strategies
- 11040 Corporate Equity Securities, at Market
Corporate stock or other equity securities recorded at current market valuations.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 11045 Long-Term International Equity Investments
The ownership shares of stock or other securities in an international corporation that are intended to be converted to cash in more than one year.
- 11050 Fixed and Variable Investments
Funds that have been pooled for investment to provide long-term income under the Mississippi Deferred Compensation Plan (Reported on the Deferred Compensation - Agency GAAP fund only).
- 11052 Fixed Income Securities
Investments in debt securities that are long term in nature.
- 11055 Long-Term International Fixed Investments
Investments in international bonds that originated outside the United States and are traded on domestic or foreign exchanges.
- 11060 Life Insurance Contracts
The cash surrender value of life insurance policies taken on the lives of employees of the government. (Reported on the Deferred Compensation - Agency GAAP fund only).
- 11065 Municipal Bonds - Long-Term
Investments in bonds issued by a state or local government which mature more than one year from the balance sheet date.
- 11070 Other Long-Term Investments (real estate, notes, etc.)
Securities and real estate held for more than a year for the production of income in the form of interest, dividends, rental or lease payments.
- 11075 Money Manager Principal
Balance of long term investments which are managed outside the State Treasurer's office by an approved money manager.
- 11080 Unamortized Premiums on Investments
The unamortized portion of the excess of the amount paid for securities over their face value (excluding accrued interest).
- 11090 Unamortized Discount on Investments
The unamortized portion of the excess of the face value of securities over the amount paid for them (excluding accrued interest).

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

11095 Allowance for Change in Market Value

This account is used by agencies which record long-term investments at market value.

ACCOUNTS RECEIVABLE

11100 Accounts Receivable - Current

Amounts owed on open account from private individuals or organizations for goods and services furnished by a government (but not including amounts due from other funds or from other governments), which will be received within 12 months after the end of the current fiscal reporting period.

11105 Accounts Receivable - Noncurrent

Amounts owed on open account from private individuals or organizations for goods and services furnished by a government (but not including amounts due from other funds or from other governments), which will be received more than 12 months after the end of the current fiscal reporting period.

11125 Accounts Receivable - Suspense

The portion of accounts receivable which has been entered into SAAS but has not been matched with a specific invoice.

11150 Allowance for Uncollectible Accounts Receivable - Noncurrent

That portion of accounts receivable which is estimated will never be collected. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable.

11155 Allowance for Uncollectible Accounts Receivable - Current

That portion of accounts receivable which is estimated will not be collected within the 12 months after the end of the current fiscal reporting period. The balance in this account is reported as a deduction from current accounts receivable to indicate net accounts receivable.

11200 Unbilled Accounts Receivable - Current

The actual or estimated amount of accounts receivable for services rendered but not yet billed to customers which will be received within 12 months after the end of the current fiscal reporting period.

11250 Billed Receivables - Current

The actual amount of accounts receivable for goods and services rendered and billed to customers which will be received within 12 months after the end of the current fiscal reporting period.

11300 Contributions Receivable - Current

Amounts pledged by a government, individuals or organizations external to the government which will be received within 12 months after the end of the current fiscal reporting period.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 11400 Tax Liens Receivable - Current
- Legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties which will be received within 12 months after the end of the current fiscal reporting period. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon and costs of converting delinquent taxes into tax liens.
- 11405 Tax Liens Receivable - Noncurrent
- Legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties which will not be received within 12 months after the end of the current fiscal reporting period. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon and costs of converting delinquent taxes into tax liens.
- 11500 Allowance for Uncollectible Tax Liens - Noncurrent
- That portion of tax liens receivable which is estimated will never be collected. The balance in this account is reported as a deduction from tax liens receivable to indicate net tax liens receivable.
- 11505 Allowance for Uncollectible Tax Liens - Current
- That portion of tax liens receivable which is estimated will not be collected within the 12 months after the end of the current fiscal reporting period. The balance in this account is reported as a deduction from current accounts receivable to indicate net accounts receivable.
- 11600 Cancelled Warrants Receivable - Current
- Warrants to be canceled by the State Treasury and in transit between the agency and BFC at a GAAP reporting date which will be received within 12 months after the end of the current fiscal reporting period.
- 11700 Due from Subrecipients - Current
- Amounts paid to subrecipients in excess of their incurred costs which will be received within 12 months after the end of the current fiscal reporting period. The subrecipients receive payments from the state subsequent to their incurrence of costs.
- 11750 Advance to Subrecipients
- Amounts paid to subrecipients in advance of subrecipients incurring costs. The subrecipients receive payments from the state prior to their incurrence of costs.
- 11900 Travel Accounts Receivable - Current
- Amounts due to the government from an employee or official for advances of estimated costs to be incurred while traveling on official business which will be received within 12 months after the end of the current fiscal reporting period.
- 11950 Temporary Advance to Cafeteria Plans
- Amounts advanced to cafeteria plan administrators for payment of medical reimbursement claims.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

TAXES RECEIVABLE

12200 Sales Taxes Receivable - Current

Amounts owed to the State for sales taxes earned but not yet collected which will be received within 12 months after the end of the current fiscal reporting period.

12205 Sales Taxes Receivable - Noncurrent

Amounts owed to the State for any sales taxes that have been earned which will be collected more than 12 months after the end of the current fiscal reporting period.

12210 Income Taxes Receivable - Current

Amounts owed to the State for income taxes earned but not yet collected which will be received within 12 months after the end of the current fiscal reporting period.

12215 Income Taxes Receivable - Noncurrent

Amounts owed to the State for income taxes earned but not yet collected which will be received more than 12 months after the end of the current fiscal reporting period.

12220 Gasoline Taxes Receivable - Current

Amounts owed to the State for gasoline taxes earned but not yet collected which will be received within 12 months after the end of the current fiscal reporting period.

12225 Gasoline Taxes Receivable - Noncurrent

Amounts owed to the State for gasoline taxes earned but not yet collected which will be received more than 12 months after the end of the current fiscal reporting period.

12230 Insurance Premiums Receivable -Current

Amounts owed to the State for insurance premiums that are due but not yet collected which will be received within 12 months after the end of the current fiscal reporting period.

12240 Unemployment Compensation Receivable - Current

Amounts owed to the State for unemployment compensation insurance that is due but not collected which will be received within 12 months after the end of the current fiscal reporting period.

12250 Other Taxes Receivable - Current

Amounts owed to the State for any taxes other than those listed above that have been earned but not yet collected which will be received within 12 months after the end of the current fiscal reporting period.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

INTEREST AND DIVIDENDS RECEIVABLE

- 12300 Interest Receivable on Investments - Current
The amount of interest revenue earned on investments but not yet received which will be received within 12 months after the end of the current fiscal reporting period.
- 12305 Other Interest Receivable - Noncurrent
The amount of interest revenue earned on transactions other than taxes and investments which will be received more than 12 months after the end of the current fiscal reporting period.
- 12310 Dividends Receivable - Current
The amount of dividend revenue declared but not yet received which will be received within 12 months after the end of the current fiscal reporting period.
- 12320 Other Interest Receivable - Current
The amount of interest revenue earned on transactions other than taxes and investments which has not been received which will be received within 12 months after the end of the current fiscal reporting period.
- 12350 Purchased Interest - Current (State Treasurer only)
The amount of purchased interest recorded by Treasury which will be grouped with investments and received within 12 months after the end of the current fiscal reporting period.

DUE FROM OTHER GOVERNMENTS

- 12400 Due from Federal Government
Amounts due the reporting government from the federal government which are reported on the federal grant schedule. Other amounts due from the federal government which are not reported on the federal grant schedule should be recorded in account 11100 or 12410.
- 12404 Due from Federal Government - CMIA
Amounts due from the federal government for warrants to be issued. The use of this account is restricted to only those agencies participating in the Cash Management Improvement Act (CMIA).
- 12405 Due from Federal Government - CMIA - Prior Year
Amounts due from the federal government for warrants to be issued in the prior budget year during the Lapse period. The use of this account is restricted to only those agencies participating in the Cash Management Improvement Act (CMIA).
- 12410 Due from Other Governments - Current
Amounts due the reporting government from other governments. This includes cities, counties, school districts, other states, junior colleges and federal amounts not to be included in 12400.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

12415 Allowance for Uncollectible Due from Other Governments - Current

The portion of due from other governments, recorded in account 12410, with a maturity of less than one year after the current fiscal reporting period, that is estimated will not be collected. The balance in this account is reported as a deduction from "Due from Other Governments -Current" to indicate net due from other governments -current portion.

12420 Due from Other Governments - Noncurrent

The portion due to the reporting government from other governments with a maturity of more than one year after the current fiscal reporting period. This includes cities, counties, school districts, other states, junior colleges and federal amounts not to be included in 12400.

12425 Allowance for Uncollectible Due from Other Governments - Noncurrent

The portion of due from other governments, recorded in account 12420, with a maturity of more than one year after the current fiscal reporting period, that is estimated will not be collected. The balance in this account is reported as a deduction from "Due from Other Governments -Noncurrent" to indicate net due from other governments - noncurrent portion.

12450 Due from Federal/EBT - TANF

Electronic benefit transfer (EBT) account code used for amounts due the reporting government from the federal government for TANF.

12455 Due from Federal/EDT - Food Stamps

Electronic benefit transfer (EBT) account code used for amounts due the reporting government from the federal government for food stamps.

CONTRIBUTIONS RECEIVABLE

12500 Retirement Contributions Receivable - Current

Amounts owed by government individuals or agencies for retirement contributions which will be received within 12 months after the end of the current fiscal reporting period.

12505 Contributions Receivable - Noncurrent

Amounts owed or pledged by individuals or agencies for contributions which will be received more than 12 months after the end of the current fiscal reporting period.

12510 Deferred Compensation Contributions Receivable - Current

Amounts owed as pledged by government individuals for deferred compensation which will be received within 12 months after the end of the current fiscal reporting period.

12520 Other Contributions Receivable - Current

Other amounts pledged by government individuals or organizations external to a government which will be received within 12 months after the end of the current fiscal reporting period.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

LOANS AND NOTES RECEIVABLE

12800 Notes Receivable - Current

That portion of notes receivable that will mature within one year after the current fiscal reporting period. Consists of an unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsement.

12820 Notes Receivable - Noncurrent

That portion of notes receivable with a maturity of more than one year after the current fiscal reporting period.

12850 Allowance for Uncollectible Notes Receivable - Noncurrent

That portion of notes receivable which is estimated will never be collected. The balance in this account is reported as a deduction from notes receivable to indicate net notes receivable.

12855 Allowance for Uncollectible Notes Receivable - Current

That portion of notes receivable recorded in account 12800, with a maturity of less than one year after the current fiscal reporting period, that is estimated will not be collected. The balance in this account is reported as a deduction from "Notes Receivable - Current" to indicate the net due on notes receivable -current portion.

12900 Loans Receivable - Current

That portion of loans receivable that will mature within one year after the current fiscal reporting period. Consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately (see accounts 12400, 12410, and 12420).

12920 Loans Receivable - Noncurrent

That portion of loans receivable with a maturity of more than one year after the current fiscal reporting period.

12950 Allowance for Uncollectible Loans Receivable - Noncurrent

The portion of loans receivable, in account 12920, which is estimated will not be collected. The balance in this account is reported as a deduction from Loans Receivable - Noncurrent to indicate net due on noncurrent loans receivable.

12955 Allowance for Uncollectible Loans Receivable - Current

That portion of loans receivable, recorded in account 12900, with a maturity of less than one year after the current fiscal reporting period, that is estimated will not be collected. The balance in this account is reported as a deduction from "Loans Receivable - Current" to indicate the net due on loans receivable - current portion.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

INTERFUND RECEIVABLES

- 13100 Due from Other Funds
Amounts due from other funds which are generated through cash transactions or invoice billings recorded in SAAS.
- 13200 Advance for Petty Cash to 2000 Funds
Amounts advanced to agencies to establish petty cash funds. (for 2000 funds only.)
- 13500 Due from Other Funds - GAAP JV's
Amounts due from other funds recorded through GAAP adjustments.

INVENTORIES

- 14000 Inventory - Commodities
Commodities not distributed to recipients. (Credit deferred federal revenues.)
- 14050 Food Stamp Inventory
Food stamps not distributed to recipients. (Credit deferred federal revenues.)
- 14100 Inventory of Materials and Supplies
Materials and supplies on hand for future consumption.
- 14200 Inventory of Stores for Resale
Goods held for resale rather than for use in operations.
- 14001 Inventory Commodities DFA
- 14002 Inventory Commodities DOC
- 14210 Inventory - Raw Materials
Basic commodities, acquired from others or obtained directly from natural resources, which will be physically incorporated in the production of other goods and which can be traced directly to the end product of the production process.

PREPAID EXPENSES

- 14500 Prepaid Items
Charges entered in the accounts for benefits not yet received. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold. Prepaid items are generally not recorded in governmental GAAP fund types.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

LOANS TO OTHER FUNDS

15100 Loans to Other Funds
Noncurrent portions of a long-term loan to another fund.

OTHER ASSETS

15600 Deferred Charge - Bond and Note Issuance Costs - Current
Bond and note issuance costs that are deferred.

15605 Deferred Charge - Bond and Note Issuance Costs - Noncurrent
Bond and note issuance costs that are deferred and amortized.

15700 Restricted Assets
Monies or other resources, the use of which is restricted by legal or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in enterprise funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

PROPERTY, PLANT AND EQUIPMENT

16100 Land
Land owned by the government.

16200 Buildings
Permanent structures owned by the government and improvements thereon.

16210 Accumulated Depreciation - Buildings
The accumulation of periodic credits made to record the expiration of the estimated service life of buildings. (This account is not used by governmental GAAP fund types.)

16300 Land Improvements
Permanent improvements which add value to land. Examples of such improvements are fences, gates, retaining walls, paths, parking lots and yard lighting.

16310 Accumulated Depreciation - Land Improvements
The accumulation of periodic credits made to record the expiration of the estimated life of land improvements. (This account is not used by governmental GAAP fund types.)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 16400 Furniture and Equipment
- Property, other than land or buildings and improvements thereon, used in the normal operations of business. Examples are machinery, tools, trucks, cars, furniture and furnishings.
- 16401 Furniture and Equipment Vehicles
- 16402 Furniture and Equipment Wireless
- 16410 Accumulated Depreciation - Furniture and Equipment
- The accumulation of periodic credits made to record the expiration of the estimated service life of machinery and equipment. (This account is not used by governmental GAAP fund types.)
- 16500 Leased Property Under Capital Lease
- Property acquired by a financing lease where the intent is to eventually purchase the property.
- 16510 Accumulated Depreciation - Leased Property
- The accumulation of depreciation on property leased under capital lease. (This account is not used by governmental GAAP fund types.)
- 16700 Construction in Progress
- The cost of construction work undertaken but not yet completed.
- 16800 Infrastructure
- Long lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that normally are stationary in nature.
- 16810 Accumulated Depreciation - Infrastructure
- The accumulation of periodic credits made to record the expiration of the estimated life of infrastructure.
- ACCOUNTS PAYABLE
- 20100 Warrants Payable
- Amount of warrants issued by DFA and not yet paid by the State Treasurer.
- 20200 Vouchers Payable
- Liabilities for goods and services evidenced by vouchers that have been preaudited and approved for payment but have not been paid.
- 20210 Accounts Payable
- Amounts owed on open account to private persons or organizations for goods and services furnished to a government (but not including amounts due to other funds or to other governments).

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

20220	AFDC Recovery Payable	Amounts owed as a result of Mississippi Department of Human Services (MDHS) collecting overpayments of AFDC.
20260	EBT Payable - TANF	Amounts owed that are electronic benefit transfers (EBT) for TANF.
20261	EBT Payable - Food Stamps	Amounts owed that are electronic benefit transfers (EBT) for food stamps.
20300	Judgements Payable	Amounts owed as the result of court decisions, including condemnation awards for private property taken for public use.
20400	Annuities Payable	Annuities due to retired employees in a public employees retirement system.
20600	Contracts Payable	Amounts due on contracts for the construction of buildings and other improvements.
20610	Contracts Payable - Damages	Damage settlement due as a result of damages incurred during construction.
20620	Contracts Payable - Retainages	Amounts due on completed construction contracts. Such amounts represent a percentage of the total contract price which is not paid pending final inspection, the lapse of a specified time period, or both.
20621	Contracts Payable - FA Retainages	Amounts due on completed Federal Construction Projects. Such amounts represent a percentage of the total contract price which is not paid pending final inspection, the lapse of a specified time period, or both.
20622	Contracts Payable - DS Retainages	Amounts due on completed Debt Service Loan Construction Projects. Such amounts represent a percentage of the total contract price which is not paid pending final inspection, the lapse of a specified time period, or both.
20800	Matured Interest Payable	Unpaid interest on bonds which have reached or passed their maturity date.
20900	Accrued Interest Payable	Interest accrued but not due until a later date.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

21000 Accrued Wages Payable

21010 Wages earned by employees but not yet paid.
Accrued Payroll Taxes Payable
Payroll taxes accrued but not paid at reporting date.

21020 Accrued Taxes Payable
Taxes accrued but not yet paid.

21025 SPAHRS Payable
Amounts owed as a result of SPAHRS payroll JVs posting to this account.

21030 Due to Fiscal Agent
Amounts due to fiscal agents, such as commercial banks, for servicing a government's maturing indebtedness.

21060 Due to Subrecipients
Amounts due subrecipients by the reporting government.

21096 Contractual, Federal Tax Withholding
Amount withheld from payments for contractual services for federal income tax.

21099 Bond Withholding Payable
Amount withheld from payments to employees for bonds.

21200 Claims Liability
Liabilities for claims for health and life benefits, tort liability, unemployment benefits and worker's compensation benefits.

INCOME TAX REFUNDS PAYABLE

21350 Income Tax Refunds Payable
Amounts owed to individuals (taxpayers) for overpayment or over withholding of State income taxes.

DUE TO OTHER GOVERNMENTS

21400 Due to Federal Government
Amounts owed by the reporting government to the federal government. This account is not to be used for amounts recorded on the federal grant schedule.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 21410 Due to Local Governments or Other States

Amounts owed by the reporting government to other governments such as cities, counties, school districts and junior colleges.

INTERFUND PAYABLES
- 21500 Due to Other Funds - GAAP JV's

Amounts due to other funds recorded through GAAP adjustments.
- 21550 Due to Component Units

Amounts due to component units recorded through GAAP adjustments.
- 21600 Due to Other Funds

Amounts due to other funds recorded through daily SAAS transactions. Payments using vendor numbers beginning with "V99" are recorded to this account rather than to 20200 - Vouchers Payable.
- 21650 Advance for Petty Cash from 2999

Amounts owed by a 2000 fund to the general fund (2999) for amounts advanced for petty cash funds.

AMOUNTS HELD IN CUSTODY FOR OTHERS
- 21800 Customer Deposits

Liability for deposits made by customers.
- 21850 Funds Held for Others

Funds held in a custodial capacity for individuals or other governmental entities.
- 21900 Cancelled Warrants Payable

Amounts from cancelled warrants that, due to the change in the law related to one year cancelled warrants, go into the Treasurer's Unclaimed Property Fund 3178.

DEFERRED REVENUES
- 22100 Deferred Federal Revenues

Amounts from the federal government for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. (Under the modified accrual basis of accounting, such amounts are measurable but not available.) This amount is recorded from a federal grant schedule.
- 22200 Deferred Revenue - Unearned (other than Federal)

Amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 22300 Deferred Revenue - Unavailable (other than Federal)
- Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.
- 22500 Deferred CMIA Federal Revenue
- Amounts to offset due from federal government - CMIA. The use of this account is restricted to only those agencies participating in the Cash Management Improvement Act.
- LIABILITIES PAYABLE FROM RESTRICTED ASSETS
- 23050 Liabilities Payable from Restricted Assets - Revenue Bonds, Current
- The principal amount of revenue bonds payable within one year that is to be paid from restricted assets.
- 23060 Liabilities Payable from Restricted Assets - Accounts Payable, Current
- The current portion of liabilities for amounts owed on open account for goods and services received which is to be paid from restricted assets.
- 23070 Liabilities Payable from Restricted Assets - Accrued Interest Payable
- The amount of interest cost incurred but not due until a later date which is to be paid from restricted assets.
- LOANS FROM OTHER FUNDS
- 24100 Loans from Other Funds
- Noncurrent portions of a long-term debt owed to a fund by another fund in the same government.
- GENERAL OBLIGATION (GO) BONDS PAYABLE
- 26200 GO Bonds Payable - Current
- The face value of general obligation bonds due within one year.
- 26300 Unamortized Premium on GO Bonds Sold
- That portion of the excess of general obligation bond proceeds over their face value which remains to be amortized over the remaining life of the bonds.
- 26400 Unamortized Discount on GO Bonds Sold
- That portion of the excess of the face value of general obligation bonds over the amount received from their sale which remains to be amortized over the remaining life of the bonds.
- 26500 GO Bonds Payable - Noncurrent
- The face value of general obligation bonds which are not due within one year.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

LIMITED OBLIGATION (LO) BONDS PAYABLE

27100 Matured LO Bonds Payable

Unpaid limited obligation bonds which have reached or passed their maturity date.

27200 LO Bonds Payable - Current

The face value of limited obligation bonds due within one year.

27300 Unamortized Premium on LO Bonds Sold

That portion of the excess of limited obligation bond proceeds over their face value which remains to be amortized over the remaining life of the bonds.

27400 Unamortized Discount on LO Bonds Sold

The portion of the excess of the face value of limited obligation bonds over the amount received from their sale which remains to be amortized over the remaining life of the bonds.

27500 Limited Obligation Bonds Payable - Noncurrent

The face value of limited obligation bonds which are not due within one year.

REVENUE BONDS PAYABLE

28100 Matured Revenue Bonds Payable

Unpaid revenue bonds which have reached or passed their maturity date.

28200 Revenue Bonds Payable - Current

The face value of revenue bonds due within one year.

28300 Unamortized Premium on Revenue Bonds Sold

That portion of the excess of revenue bond proceeds over their face value which remains to be amortized over the remaining life of the bonds.

28400 Unamortized Discount on Revenue Bonds Sold

That portion of the excess of the face value of revenue bonds over the amount received from their sale which remains to be amortized over the remaining life of the bonds.

28500 Revenue Bonds Payable - Noncurrent

The face value of revenue bonds which are not due within one year.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

OTHER LIABILITIES

- 28600 Lease Obligations Payable - Current
Current portions of the discounted present value of total future stipulated payments on lease-purchase agreements due within one year.
- 28610 Other Short-Term Liabilities
Current portions of liabilities for judgements and claims, unfunded pension obligations, and similar items.
- 28620 Lease Obligations Payable - Noncurrent
Noncurrent portions of the discounted present value of total future stipulated payments on lease-purchase agreements not due within one year.
- 28625 MPACT Tuition Benefit Payable - Current
The amount payable, within the current fiscal year, of the actuarially determined liability for tuition payments under the MPACT program.
- 28630 Obligations under Reverse Repurchase Agreements
The amount owed from an agreement in which a financial institution or broker-dealer (buyer) transfers cash to a governmental entity (seller) and the governmental entity transfers securities to the financial institution or broker-dealer and promises to repay the cash plus interest in exchange for the same securities.
- 28640 Other Long-Term Liabilities
Noncurrent portions of liabilities for judgements and claims, unfunded pension obligations and similar items. Because of the governmental fund type spending measurement focus, these liabilities are reported in the general long-term obligation account group.
- 28645 MPACT Tuition Benefit Payable - Noncurrent
The amount payable, not within the current fiscal year, of the actuarially determined liability for tuition payments under the MPACT program.
- 28650 Provisions for Loan Guaranty Losses
Estimated liabilities of losses on loans guaranteed by the agency.
- 28660 Accrued Compensated Leave
Leave earned by employees but not due until a later date.
- 28670 Loans Payable - Current
Loans from individuals or organizations external to a government due within one year after the current fiscal reporting period.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

28680 Loans Payable - Noncurrent
That portion of loans payable due more than one year after the current fiscal reporting period. Loans from other funds and other governments are reported separately.

29000 Treasurer's Allotment to Agency (2999 only)

Amount recorded on General Fund 2999 for the allotment balance on the 2XXX funds.

NET POSITION

33500 Restricted for Other Purposes

Segregation of a portion of net position for amounts that should be restricted for purposes other than specifically identified.

33600 Unrestricted Net Position

The accumulated earnings of an enterprise or internal service fund which are not restricted for any specific purpose.

FUND BALANCES

34050 Reserved for Pre-Encumbrances

Segregation of a portion of fund balance for commitments related to unperformed future contracts.

34100 Reserved for Encumbrances

Segregation of a portion of fund balance for expenditures upon vendor performance.

34610 Reserved for Employee Contributions

Pension trust fund reserve for accumulated contributions made by employee members plus interest earnings credit in accordance with applicable legal provisions.

34620 Reserved for Employer Contributions

Pension trust fund reserve for accumulated contributions made by government as employer plus interest earnings credited in accordance with applicable legal provisions.

34630 Reserved for Undistributed Contributions

Pension trust fund reserve for accumulated contributions made by both employee and employer. Contributions are held in this account until PERS receives quarterly reports which reflect breakdown between employee and employer share of contribution.

35000 Reserved for Treasurer's Allotment to Agency (2999 only)

Amount recorded on General Fund 2999 for the total allotment to the 2XXX funds.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 35350 Unreserved - Designated for Insurance Benefits
- 36100 Unreserved - Undesignated - Adjustments to Fund Balance
 Segregation of a portion of fund balance for the payment of insurance benefits to employees.
 Adjustments made by an agency to fund balance for certain types of transactions as instructed by BFC.
- 36101 Unreserved - Undesignated - Adjustments to Fund Balance (GAAP Adjustments)
 Amount of adjustment necessary to remove the balance in 36100 for GAAP reporting so that the adjusted amounts of 36100 and 36101 net to zero.
- 36200 Nonspendable – Inventories
 Segregation of a portion of fund balance to reflect amounts restricted for inventory.
- 36300 Nonspendable – Prepaid Items
 Segregation of a portion of fund balance to reflect amounts restricted for prepaid items.
- 36400 Nonspendable – Principal
 Segregation of a portion of fund balance to reflect amounts restricted for balances retained in perpetuity.
- 37000 Restricted for General Government
 Segregation of a portion of fund balance to reflect amounts restricted for general government.
- 37100 Restricted for Education
 Segregation of a portion of fund balance to reflect amounts restricted for education.
- 37200 Restricted for Health and Social Services
 Segregation of a portion of fund balance to reflect amounts restricted for health and social services.
- 37300 Restricted for Law, Justice and Public Safety
 Segregation of a portion of fund balance to reflect amounts restricted for law, justice, and public safety.
- 37400 Restricted for Recreation and Resources Development
 Segregation of a portion of fund balance to reflect amounts restricted for recreation and resources development.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 37500 Restricted for Regulation of Business and Professions

 Segregation of a portion of fund balance to reflect amounts restricted for regulation of business and professions
- 37600 Restricted for Transportation

 Segregation of a portion of fund balance to reflect amounts restricted for transportation.
- 37700 Restricted for Capital Projects

 Segregation of a portion of fund balance to reflect amounts restricted for capital projects.
- 37800 Restricted for Debt Service

 Segregation of a portion of fund balance to reflect amounts restricted for debt service.
- 38000 Committed to General Government

 Segregation of a portion of fund balance to reflect amounts committed to general government.
- 38100 Committed to Education

 Segregation of a portion of fund balance to reflect amounts committed to education.
- 38200 Committed to Health and Social Services

 Segregation of a portion of fund balance to reflect amounts committed to health and social services.
- 38300 Committed to Law, Justice, and Public Safety

 Segregation of a portion of fund balance to reflect amounts committed to law, justice, and public safety.
- 38400 Committed to Recreation and Resources Development

 Segregation of a portion of fund balance to reflect amounts committed to recreation and resources development.
- 38500 Committed to Regulation of Business and Professions

 Segregation of a portion of fund balance to reflect amounts committed to regulation of business and professions.
- 38600 Committed to Transportation

 Segregation of a portion of fund balance to reflect amounts committed to transportation.
- 39000 Assigned to General Government

 Segregation of a portion of fund balance to reflect amount assigned to general government.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.20
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE February 11, 2014
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 14-007

- 39100 Assigned to Education
Segregation of a portion of fund balance to reflect amount assigned to education.
- 39200 Assigned to Health and Social Services
Segregation of a portion of fund balance to reflect amount assigned to health and social services.
- 39300 Assigned to Law, Justice, and Public Safety
Segregation of a portion of fund balance to reflect amount assigned to law, justice, and public safety.
- 39400 Assigned to Recreation and Resources Development
Segregation of a portion of fund balance to reflect amount assigned to recreation and resources development.
- 39500 Assigned to Regulation and Business
Segregation of a portion of fund balance to reflect amount assigned to regulation and business.
- 39600 Assigned to Transportation
Segregation of a portion of fund balance to reflect amount assigned to transportation.
- 39900 Unassigned
Segregation of fund balance of the general fund that has not been reassigned to other funds and that has not been restricted, committed, or assigned for specific purposes.

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

DESCRIPTION OF EXPENDITURE ACCOUNTS

The following is a narrative description of each expenditure code in SAAS. Expenditure accounts which require the issuance of a PO are referenced with a "po" following the account number.

PERSONAL SERVICES

This expenditure category represents amounts paid to officers and employees of the State of Mississippi.

SALARIES, WAGES AND FRINGE BENEFITS

- 60000 Salaries, Wages and Fringe Benefits - GAAP Package Adjustments
- 60010 Salaries and Wages
Payments to employees for services rendered.
- 60015 Refunds of Deductions
Refunds to employees of amounts deducted in error from an employee's pay.
- 60016 Under Withheld Deductions
Payments under withheld as deductions from an employee's pay.
- 60020 03 Deceased Employee Payments
Gross amount of payment of accrued wages and accrued personal leave paid to estate or beneficiary of deceased employee.
- 60040 Overtime Salaries and Wages
Payment to an employee which is above base pay due to overtime, shift differential, etc
- 60050 07 Per Diems and Fees (see 60380 and 60480)
Payment to boards and commissions, established by law, for attending meetings. The amount is generally \$40 per day, unless an agency's law authorizes a different amount.
- 60051 Per Diem and Fees
Payment to boards and commissions, established by law, for attending meetings.
- 60055 po 07 Per Diem Fringe Benefits
Fringe benefits for board members.
- 60060 Terminal Personal Leave Pay
Personal leave (vacation) paid to an employee upon resignation from state employment.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 60080 Awards and Bonus Salary
A one-time payment made to an employee or officer which is over and above all other salary payments usually based on an employee award incentive program.
- 60100 Penalty - PERS Contributions
Payment of penalty charged by PERS for late payment of retirement contributions.
- 60110 Employer's Retirement Matching
Employer's percentage of employee's salary for retirement benefits.
- 60120 Salaries, Social Security Match
Employer's matching contribution for social security.
- 60125 Salaries, Medicare Match
Employer's matching contribution for medicare.
- 60130 Worker's Compensation
Cost of worker's compensation insurance premium paid to the insurer.
- 60135 06 Employee Assistance Program
Costs associated with the Employee Assistance Program which includes counseling sessions.
- 60137 ARRA - COBRA Subsidy Other Insurance
Payment of 65% COBRA subsidy for dental and vision insurance per the American Recovery and Reinvestment Act of 2009.
- 60138 ARRA - COBRA Subsidy Health Insurance
Payment of 65% COBRA subsidy for health insurance per the American Recovery and Reinvestment Act of 2009
- 60139 ARRA - COBRA Total Subsidy Refund
Refund of 65% COBRA subsidy payment per the American Recovery and Reinvestment Act of 2009. This is a contra-account to codes 60137 and 60138 and will have a negative balance.
- 60140 Group Health Insurance Contribution Matching
Agency's portion of group health insurance premium paid. Use vendor number V9916182200.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 60145 Penalty - Group Health Insurance Contributions
 Payment of penalty on late payment of insurance contributions.
- 60150 Group Life Insurance Contribution Matching
 Agency's portion of group life insurance premium paid. Use vendor number V9916182200.
- 60160 Self-Insured Worker's Compensation Claims Paid
 For use by agencies who are self-insured.
- 60165 Penalty - Self-Insured Worker's Compensation
 Payment of penalty on late payment of worker's compensation contributions.
- 60170 Unemployment Insurance Tax
 Agency's payment of unemployment insurance tax. Use vendor number V9916136440.
- 60175 Fringe for Agencies outside the Treasury
 Fringe costs for agencies outside the Treasury.
- 60180 Salaries, Federal Tax Due on Return or by Notice
 Amounts withheld from salaries for federal tax that are due on return (941) or by IRS notice.
- 60181 Salaries, Social Security Due on Return or by Notice
 Amounts withheld from salaries for social security due on return (941) or by IRS notice.
- 60182 Salaries, Social Security Match Due on Return or by Notice
 Employer's matching contribution for social security due on return (941) or by IRS notice.
- 60183 Salaries, Medicare Due on Return or by Notice
 Amounts withheld from salaries for medicare due on return (941) or by IRS notice.
- 60184 Salaries, Medicare Match Due on Return or by Notice
 Employer's matching contribution for medicare due on return (941) or by IRS notice.
- 60190 Salaries, Federal Tax Deficiency Assessed by IRS
 Amounts withheld from salaries for federal tax deficiencies assessed by the IRS.
- 60193 Salaries, Medicare Deficiency Assessed by IRS
 Amounts withheld from salaries for medicare deficiencies assessed by the IRS.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 60195 Penalty - State Tax Contributions

Penalties assessed to agencies from the State Tax Commission for failure to report state tax withholdings timely.
- 60250 Cafeteria Plans - Administration Fees

Payments to the administrator of an agency adopted Cafeteria plan.
- 60260 Cafeteria Plans - Employee Contribution Shortage

Payment of cafeteria plan shortages occurring when an employee terminates having withdrawn more from a mediflex account than the amount withheld from salary.
- 60290 Prior Year Payroll Corrections

Payment of prior calendar year wages to employees who have been dismissed. Attach a letter from the agency director or a Personnel Board directive authorizing the payment
- 60298 Prior Year Expense - Salaries

Payment of prior budget year expenses in the current budget year.
- TRAVEL AND SUBSISTENCE - IN STATE
- 60300 Travel and Subsistence - GAAP Package Adjustment
- 60305 In State Travel

Costs for in state travel.
- 60306 Subsistence, Taxable Meals - PERS Match

Employer's matching contribution for retirement contributions withheld on taxable meals.
- 60310 Subsistence, Non-Taxable Meals

Employee meal reimbursements for travel which does require an overnight stay. Amounts should be for actual expenditures not to exceed state maximum per day costs as approved by DFA.
- 60311 Subsistence, Non-Taxable Lodging

Reimbursement of actual lodging expenses incurred while traveling within the State on official state business.
- 60312 Subsistence, Taxable Lodging

Actual lodging expenses incurred while traveling within the State on official State business which are treated as taxable income.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 60313 Subsistence, Taxable Travel
- Actual lodging expenses incurred while traveling within the State on official State business which are treated as taxable income.
- 60320 Travel in Private Vehicle, Non-Taxable
- Travel in employee owned vehicle at the currently approved mileage rate. Mileage between points should be approximately the same mileage as appears on the official map of the State.
- 60330 Travel in Rented Vehicle
- Car rental charges. Includes gasoline and other rented vehicle costs.
- 60340 Travel in Public Carrier
- Airline, bus, and train fares.
- 60350 Travel in State Owned Vehicle
- Costs for travel in state owned vehicle. Includes costs (such as car wash) of state vehicles which are not placed on state credit card.
- 60351 In State Vehicle Travel (GP Use)
- In state travel in state owned vehicles and is for GP use only.
- 60360 Other In State Travel Costs
- Incidental costs, such as telephone, taxi, tolls, and parking, incurred while traveling within the State on official state business.
- 60370 po Per Diem in Lieu of Subsistence, Meals and Lodging – Nontaxable (Legislative Use Only)
- Used only for state legislators whose residence, within their legislative district, is 50 miles or more from the state capitol building and are authorized to receive a per day amount for expenses and will not itemize actual costs of travel.
- 60380 po Per Diem in Lieu of Subsistence, Meals and Lodging – Taxable (Legislative Use Only)
- Used only for state legislators whose residence, within their legislative district, is 50 miles or less from the state capitol building and are authorized to receive a per day amount for expenses and will not itemize actual costs of travel.
- 60390 07 Legislator's Monthly Expense
- Monthly expense allowance paid to legislators when not in session.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 60391 In State Prior to Trip Expense
Payment to an employee or official for costs incurred prior to actual travel in the State on official business.
- 60395 In State Prior to Trip Repayment
Repayments from an employee or an official for in state travel expenses paid prior to trip expenses.
- TRAVEL AND SUBSISTENCE - OUT OF STATE
- 60405 Out of State Travel
Costs for out of state travel.
- 60409 po Subsistence, Taxable Meals
Employee meal reimbursements for travel which does not require an overnight stay. Must be reported as other compensation on the employee's Form W-2 and reported to the IRS. Amounts should be for actual expenditures not to exceed state maximum per day costs as approved by the DFA. This code also includes food purchases for a group of state employees. (See code 62470)
- 60410 Subsistence, Non-Taxable Meals
Reimbursement of meals for travel which does require incurred an overnight stay when traveling out of state. Amounts should be for actual expenditures not to exceed state maximum per day costs as approved by the DFA.
- 60411 Subsistence, Non-Taxable Lodging
Reimbursement of actual lodging expenses incurred while traveling out of state on official state business.
- 60420 Travel in Private Vehicle, Non-Taxable
Travel in employee owned vehicle at the currently approved travel rate.
- 60430 Travel in Rented Vehicle
Car rental charges. Includes gasoline and other rented vehicle costs.
- 60440 Travel in Public Carrier
Airline, bus, and train fares.
- 60451 Out of State Vehicle Travel (GP Use)
Out of state travel in state owned vehicles and is for GP use only.
- 60460 Other Out of State Travel Costs

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Incidental costs, such as telephone, taxi, tolls, and parking, incurred while traveling outside the State on official state business.

60490 Out of State Advance/Prior to Trip Expense

Payment to an employee or official for estimated costs to be incurred in traveling out of the State on official business and reimbursement of actual expenses incurred prior to travel.

60495 Out of State Advance/Prior to Trip Expense Repayment

Repayments from an employee or an official for out of state travel advances and prior to trip expenses.

TRAVEL AND SUBSISTENCE - OUT OF COUNTRY

60505 Out of Country Travel

Costs for out of country travel.

60510 Subsistence, Non-Taxable Meals

Reimbursement of meals incurred when traveling out of country. Amounts should be for actual expenditures not to exceed state maximum per day costs as approved by the DFA.

60511 Subsistence, Non-Taxable Lodging

Reimbursement of actual lodging expenses incurred when traveling out of country on official state business.

60540 Travel in Public Carrier

Airline, bus, and train fares.

60551 Out of Country Vehicle Travel (GP Use)

Out of country travel in state owned vehicles and is for GP use only.

60560 Other Out of Country Travel Costs

Incidental costs, such as telephone, taxi, tolls, and parking, incurred while traveling outside the Country on official state business.

60590 Out of Country Advance/Prior to Trip Expense

Payment to an employee or official for estimated costs to be incurred in traveling out of the continental United States on official business and reimbursement of actual expenses incurred prior to travel.

60595 Out of Country Advance/Prior to Trip Repayment

Repayments from an employee or an official for out of country travel advances and prior to trip expenses.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

60598 Prior Year Expense - Travel

Payment of prior budget year expenses in the current budget year.
TRAVEL AND SUBSISTENCE - WITHHOLDINGS AND MATCH

60601 Travel, Social Security Match

Employer's matching contribution for social security withheld on taxable travel.

60602 Travel, Medicare Match

Employer's matching contribution for medicare withheld on taxable travel.

60715 Travel, Refunds of Deductions

Refunds to employees of amounts, deducted in error from an employee's pay, for travel.

60716 Travel, Under Withheld Deduction

Payments for travel under withheld as deductions from an employee's pay.

CONTRACTUAL SERVICES

Payments for services rendered other than by employees of the agency under formal or informal, written or unwritten expressed or implied. Contracts are to be classified as contractual.

61000 Contractual Services - GAAP Package Adjustment

TUITION, REWARDS AND AWARDS

61010 Tuition

Costs of ITS courses, college courses, continuing education courses and other professional courses designed for in-depth study and professional development of the employee.

61020 03 Employee Training

Costs of conference, seminar and convention fees. This includes costs of seminars and professional development of the employee paid to another state agency.

61021 Reimburse Employee Training

Reimbursement to employee for cost of conference, seminar and convention fees.

61030 Travel Related Registration

Travel expense associated with registrations at conferences, seminars, conventions, etc. charged through a reimbursement.

61050 03 Rewards

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

61060 03 Rewards for capture of escaped convicts or trapping of certain wildlife.
Awards

Awards given at fairs, livestock shows, and similar events. Awards and plaques for state employees or officials are not authorized by state law. An expenditure of this nature is legal only if a state agency has specific statutory authority to make such an expenditure.

POSTAL AND TRANSPORTATION OF COMMODITIES

61110 Postage, Box Rent and Other Post Office Charges

In most cases, charged by the postmaster.

61180 Transportation of Goods for Resale (freight, express, drayage, etc.)

Use this code only with object code 78020.

61190 Transportation of Goods Not for Resale (freight, express, drayage, etc.)

Charges for transportation or moving of office furniture, fixtures, and records for office relocations.

61191 Delivery Charge of Aggregates

Charges for transportation of sand, gravel, rock, slag, etc.

61192 Fuel Surcharge on Goods Not for Resale

Fuel surcharges on purchase of commodities

UTILITIES

61210 Electricity

Charge for electricity services.

61220 Gas

Charge for gas service.

61230 Water and Sewage

Charge for water and sewer services.

PUBLIC INFORMATION

61310 07 Advertising and Public Information

Costs of radio, television and advertising. Printing costs should be coded to 62110.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61320 07 Promotional Expenses (Mississippi Development Authority only)
Includes display and booth rentals, electricity, and other incidental expenses related to promotion of the State.
- 61321 Promotional Expenses, MDA Employee
Reimbursement to MDA employees for expenses such as display and booth rentals, electricity, and other incidental expenses related to promotion of the state. This is not reported on a 1099.
- 61330 07 Promotional Dinners, Receptions (Mississippi Development Authority only)
Promotional dinners and receptions for Mississippi Development Authority.
- 61331 Promotional Dinners, MDA Employee
Reimbursement to MDA employees for promotional dinners and receptions for Mississippi Development Authority. This is not reported on a 1099.
- 61340 po 07 Signs and Billboard Type Public Information
Advertising on signs and billboards.
- 61350 07 Exhibits and Displays
Exhibits and displays.
- RENTS**
- 61410 po 01 Rental of Records Storage Space
Rental of space for the storing of records.
- 61420 po 01 Rental of Buildings and Floor Space (see code 61470)
Office space, mini-storage, and meeting room rental.
- 61430 po 01 Rental of Land
Rental of land.
- 61440 po 01 Rental of Office Equipment
Taxes and insurance on lease purchase equipment, rental of office and mailing equipment, and additional copy charge if included on rent bill.
- 61460 po 01 Rental of Other Equipment
Rental of equipment such as telephones, back hoes, lighting, photography, research, vehicles not in connection with travel, pagers (include minimum insurance) and other items of equipment used by the agency.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

61470 Capitol Facilities - Rental (see also 61420)

Rent of office space from DFA Office of Capitol Facilities.

61475 po Rent Paid to Real Estate Agents

Rent paid directly to real estate agents. Payments under this code are not subject to 1099 reporting.

61480 01 Exhibits, Displays, and Conference Room Rentals

Cost of renting exhibits, displays and floor space for exhibits.

61490 po 01 Other Rentals

Rental of items that cannot be included in the other rent codes such as oxygen cylinders, water coolers, wheel chairs, hospital beds, ETV program rentals, etc.

REPAIRING AND SERVICING BY PERSONS OUTSIDE THE DEPARTMENT

61500 07 Repairing and Servicing Grounds, Walks, Fences and Lots

Maintenance on grounds, walkways, fences, and lots.

61510 07 Repairing and Servicing Highways and Bridges

Maintenance on roads, streets, drives, and parking lots.

61520 07 Repairing and Servicing Buildings

Maintenance costs of buildings and equipment attached to buildings (elevators and air conditioning) to make buildings functional. Includes mowing and ground beautification.

61530 07 Repair of Machinery and Field Equipment

Repair of road and small grounds equipment.

61531 07 Maintenance of Machinery and Field Equipment

Preventive maintenance of farm, road, and small grounds equipment.

61540 07 Repairs to Motor Vehicles

Work done to repair or replace existing parts or vehicle problems. This includes, but is not limited to, the following: tire replacement, air conditioning (compressors, hoses), windshields, transmission, engine, body/paint, brake calipers, brake hoses, brake rotors, brake drums, steering components, and includes labor and parts. Tag or vehicle number must be on the repair invoice.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61541 07 Maintenance to Motor Vehicles
- Performing proactive or regular maintenance in order to prevent parts or vehicle breakdowns and problems. This includes, but is not limited to, oil change, fluid/filter change, cooling system flush and fill, freon replacement, belts/hoses, wiper blades, headlights, tires rotated/balanced, tire alignment, batteries, brake pads/linings, spark plugs/wires, fuel injector cleaning, wheel bearings, and includes labor and parts. Tag or vehicle number must be on the invoice.
- 61550 07 Repairing and Servicing Office Equipment and Furniture
- Maintenance and repairing of office equipment including furniture.
- 61560 07 Repairing and Servicing Engineering Equipment
- Maintenance of engineering equipment.
- 61570 07 Repairing and Servicing Laboratory, Medical and Testing Equipment
- Maintenance of all medical, laboratory, testing and similar equipment.
- 61580 07 Repairing and Servicing Shop Equipment
- Maintenance of shop equipment.
- 61590 07 Repairing and Servicing Miscellaneous Items of Equipment
- Maintenance of any equipment that does not fit into any of the other repair and servicing codes.

FEEES, PROFESSIONAL AND OTHER SERVICES

Services rendered by persons outside the agency including fees and expense allowances. Personal Service Contract Review Board approval is required for most contracts in excess of \$100,000. Additional information on obtaining personnel services is available in Section 09.60.10 of the MAAPP Manual and on the Mississippi State Personnel Board website at www.spb.state.ms.us.

- 61600 07 Fees - Department of Human Services
- To be used exclusively by the Department of Human Services for coding of purchase of service contracts, children in shelters, and travel of homemakers.
- 61601 07 Fees - DHS - Foster Care Children
- To be used exclusively by the Department of Human Services for coding expenditures related to services for foster care children. This includes personal needs such as clothing, personal hygiene items, school fees, medical services not covered by medicaid, etc.
- 61602 Fees - DHS - Client Transportation
- To be used exclusively by the Department of Human Services for coding expenditures related to transporting medicaid eligible children to and from medical, psychiatric or psychological treatment clinics.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61604 Engineering Services - SPAHRS - Contract Worker
Fees paid to various types of professional engineers (for SPAHRS use only).
- 61605 Architecture and Preplanning - SPAHRS - Contract Worker
Fees of architects and planning activities; items that are not capitalized to the capital project (for SPAHRS use only).
- 61606 Accounting Fees - Others - SPAHRS - Contract Worker
Fees paid for accounting services rendered by others that are not coded to the above listed accounting fees codes (for SPAHRS use only).
- 61607 Professional Fees - Investment Managers and Actuaries - SPAHRS - Contract Worker
Fees paid to investment managers and actuaries (for SPAHRS use only).
- 61608 Legal Services - SPAHRS - Contract Worker
Fees paid to attorneys for services; may include billable travel, copying, telephone, and other costs billed by the attorney (for SPAHRS use only).
- 61609 Physicians Services - SPAHRS - Contract Worker
Costs of physicians and psychiatrists (for SPAHRS use only).
- 61610 po 07 Engineering Services
Fees paid to the various types of professional engineers.
- 61611 po 07 Architecture and Preplanning Services
Fees of architects and planning activities; items that are not capitalized to the capital project.
- 61612 07 MDOT - Engineering Services
Professional engineering fees for MDOT projects (other than buildings) that do not require a PO. Used by Department of Transportation only.
- 61614 State Administrative Costs
Assessments to agencies to cover state administrative costs.
- 61615 SAAS Fees - Department of Finance and Administration
Fees paid to DFA, for the agency's pro rata share of DFA's ITS charges for SAAS production.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61616 MMRS Charges to Department of Finance and Administration
Fees paid to DFA for the agency's pro rata share of SPAHRS production costs, MERLIN production costs, and the costs associated with new development or expansions of software and/or service acquisition to SAAS, SPAHRS, or MERLIN.
- 61620 Department of Audit fees
Fees paid to the Department of Audit.
- 61621 po 07 Accounting Fees - Indirect Cost Report
Accounting fees paid for the preparation of the indirect cost report.
- 61622 po 07 Accounting Fees - GAAP Preparation
Fees paid for GAAP preparation.
- 61623 po 07 Accounting Fees - CPA
Fees paid for accounting services rendered by a CPA; may include billable travel, copying, telephone and other costs billed by the CPA.
- 61624 po 07 Accounting Fees - Other
Fees paid for accounting services rendered by others that cannot be coded to the above listed accounting fees codes.
- 61625 07 Investment Managers and Actuary Services
Fees paid to investment managers and actuaries.
- 61626 Dental Services - SPAHRS - Contract Worker
Fees paid to dentists. (for SPAHRS use only).
- 61627 Nursing Services - SPAHRS - Contract Worker
Fees paid to licensed nurses. (for SPAHRS use only)
- 61628 07 Fulfillment Fees
Consumer paid fees for items such as registration stickers, boating registration decals and mailing cost usually associated with electronic license renewal or purchases.
- 61629 Medical Technicians - SPAHRS - Contract Worker
Fees paid to medical lab technicians. (for SPAHRS use only)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61630 po 07 Legal Services
Fees paid to attorneys for performing services. This may include billable travel, copying, telephone and other costs billed by the attorney
- 61631 Legal Fees to Attorney General's Office
Fees paid to Attorney General's Office for performing legal services.
- 61632 po 07 Legal Fees for Eminent Domain
Attorneys' fees associated with eminent domain. Used by Department of Transportation only.
- 61633 po 07 Legal Fees for Title and Closing Services
Attorneys' fees associated with title and closing services. Used by Department of Transportation only.
- 61634 07 Settlement Payments - Attorney Fee
Fees paid for identifiable attorney fees made in conjunction with a judgement or settlement.
- 61635 14 Settlement Payments - Gross Proceeds
Fees made in conjunction with a judgement or settlement where the attorney fee is not identifiable.
- 61636 Settlement Payments - Other Than Attorney Fee
Fees made in conjunction with a judgement or settlement for payments other than attorney fees.
- 61640 07 Physician Services
Fees paid to physicians and psychiatrists.
- 61641 07 Dental Services
Fees paid to dentists.
- 61642 po 07 Nursing Services
Fees paid to licensed nurses.
- 61643 po 07 Medical Technician Services
Fees paid to medical lab technicians.
- 61644 po 07 Other Medical Services
Used when none of the other medical service code suffice.
- 61645 po 07 Psychology Services
Fees paid to psychologists.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61646 07 Veterinary Services
Fees paid for veterinary services.
- 61650 State Personnel Board Fees
Fees paid to the Personnel Board.
- 61651 po 07 Personnel Service Contracts - Other Fees
Fees paid for consultants, clerical, detective, security, answering services and all other similar services provided under personnel service contracts. These fees must be indicated separately from fees for salaries on the purchase order.
- 61652 07 Personnel Service Contracts - Travel Only (reported on 1099)
Travel expenses paid for personnel services under personnel service contracts when an invoice or travel voucher is not presented to account for travel expenses (lump sum).
- 61653 Personnel Service Contract - Travel Accounted (not reported on 1099)
Contract personnel's travel when accounted for by use of an invoice, travel voucher, or documents that identify travel expenses such as meals, lodging, mileage, rental car, or commercial transportation, etc.
- 61654 Contract Worker - Taxable Meals
Contract worker meal reimbursements for travel which do not require a stop for rest or sleep. Must be reported as other compensation on the employee's Form W-2 in box 10 and reported to the Internal Revenue Service.
- 61655 07 Contract Services - Living Expenses
Payments to contract workers for living allowance while participating in certain grant programs.
- 61656 Other Medical - SPAHRS - Contract Worker
Fees for medical transcriptionists. (for SPAHRS use only)
- 61657 Psychologists - SPAHRS - Contract Worker
Fees paid to psychologists. (for SPAHRS use only)
- 61658 Personnel Service Contracts - Other Fees - SPAHRS - Contract Worker
Fees for consultants, temporary, clerical, detective, security, answering services and all other service contracts. (for SPAHRS use only)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61659 Court Cost and Court Reporters - SPAHRS - Contract Worker
Recording fees paid to the county and Secretary of State, court costs, and similar costs of legal matters other than attorney fees. (for SPAHRS use only)
- 61660 07 Court Costs and Court Reporters
Recording fees at counties and Secretary of State, court costs, and similar costs of legal matters other than attorney fees.
- 61661 07 Recording and Notary Fees
Recording and notary fees paid to notary publics.
- 61662 07 Appraisers Fees
Record the cost of appraisers.
- 61663 07 Witness Fees and Expenses
Record the cost of court witnesses including expenses therewith.
- 61664 07 State Grand Juror Expenses
Payment of per diem and travel reimbursement to State Grand Jurors.
- 61665 Appraisers Fees - SPAHRS - Contract Worker
Cost of appraisers (for SPAHRS use only)
- 61666 Witness Fees and Expenses - SPAHRS - Contract Worker
The cost of court witnesses including expenses therewith (for SPAHRS use only).
- 61667 Temporary Employment Fees - SPAHRS - Contract Worker
Fees for temporary personnel services. (for SPAHRS use only)
- 61668 Entertainers Fees - SPAHRS - Contract Worker
Fees for special talent for ETV of musical, puppetry, production, and directing. (for SPAHRS use only)
- 61670 07 Laboratory and Testing Fees
Outside laboratory fees and fees paid for testing services other than medical services.
- 61680 po 07 Temporary Employment Fees
Fees for contracts with temporary staffing services.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61681 07 Entertainers Fees
Fees for presenters, speakers, and/or entertainers associated with special events.
- 61682 po Contract Worker - Client/Patient
Payments to client/patients who are contract workers.
- 61683 po Contract Worker - SPAHRS Matching Amounts
SPAHRS payments for agency matching amounts such as FICA and Medicare for contract workers.
- 61685 Contract Worker - Unemployment Insurance
Payments for unemployment insurance for contract workers.
- 61686 Contract Worker - Worker's Compensation Insurance
Payments for worker's compensation insurance for contract workers.
- 61687 po Contract Worker - SPAHRS Refunds of Deductions
Refunds to contract workers of amounts deducted in error from a contract worker's pay.
- 61688 po Contract Worker - SPAHRS Under Withheld Deductions
Payments under withheld as deductions from a contract worker's pay.
- 61689 07 Independent Contractor – SAAS Deferred Compensation
Amounts withheld from independent contractor payments for deferred compensation. For SAAS use only
- 61690 po 07 Other Fees and Services
Costs such as vital records, clipping services, piped music, typesetting if no printing, hospital license, etc.

OTHER CONTRACTUAL SERVICES

- 61700 Liability Insurance Pool Contributions
Contributions paid into the liability insurance pool.
- 61705 Health Insurance Service Charges
Access fees and related expenses paid to health care services provider networks; Used by DFA only
- 61707 Life Insurance Service Charges
Contract administration service fees and related expenses paid to third party administrators providing such services to the State Employees Life Insurance Plan; used by DFA only.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61710 Insurance and Fidelity Bonds
Casualty and liability insurance and fidelity bond coverage.
- 61715 Insurance Computer Equipment
Insurance coverage for computer equipment.
- 61716 ACH Charge
ACH charges to financial institutions.
- 61717 Federal Wire Charge
Federal wire charges to financial institutions.
- 61718 Service Charge - Bank Accounts
Service charges on bank accounts to financial institutions.
- 61719 Credit Card Processing Fees
Credit card processing fees from e-government services.
- 61720 Membership Dues
Professional organizations and dues to organizations of states.
- 61721 Subscriptions - Trade and Technical Services Only (magazines, newspapers, periodicals, etc. use code 62150)
Subscriptions for trade and technical services.
- 61722 E-Gov Transactions Fees
Transaction fees from e-government services.
- 61723 Commercial Drivers Licenses Expenses - Department of Education Use Only
Compensation to school bus drivers who are providing services to State operated schools (such as Mississippi School for the Deaf) for actual expenses incurred acquiring or renewing a commercial license
- 61724 Patent Fees and Expenses
Payments to establish a customer deposit account with the United States Patent and Trademark Office (USPTO).
- 61725 MPACT Enrollment Agent Fees
Payments made to banks and other entities which act as enrollment agents for the MPACT Program.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

61800 Procurement Card/Contractual Purchases
Contractual purchases accumulated on a procurement card.

INFORMATION TECHNOLOGY

61902 po 07 IT Professional Fees - Outside Vendor
Payments to an outside vendor for IT consulting and personnel services such as consulting studies, project management, staff management, IT staff augmentation; analysis, design, and development of software; installation of hardware or cabling. (Including Telecommunication).

61905 IT Professional Fees - ITS
Payments to ITS for IT consulting and personnel services such as procurement charges; consulting studies; project management; staff management; IT staff augmentation; analysis, design, and development of software; telecommunication services.

61914 po 07 IS Training/Education - Outside Vendor
Payments to an outside vendor for IS education and/or training which includes tuition plus registration fees for any class, seminar or conference dealing with data processing and/or telecommunications issues.

61915 IS Training/Education - ITS
Payments to ITS for IS education and/or training.

61917 State Data Center - ITS
Payments to ITS for State Data Center services.

61920 po Outsourced IT solutions
Payments to outside vendors for Application Service Provider (ASP) and other hosted solutions; internet based investigative services; interactive databases provisioned remotely (Internet or other); website hosting and content management; facility management; backup/recovery; business/disaster recovery; email hosting, and other outsourced IT solutions.

61921 po Software Acquisition, Installation, and Maintenance
Payments for the purchase licensing, and maintenance of software for telecommunications, mainframe, mid-range, LAN, desktop, or mobile devices including any associated installation services.

61922 Basic Telephone Monthly - Outside Vendor
Payments to outside vendors for voice lines, trunks, off-premises stations and any special features, such as call waiting.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61923 Basic Telephone Monthly - ITS
Payments to ITS for (voice) station lines, connectivity charges, call centers, telephone sets, and special features.
- 61924 Long Distance Charges - Outside Vendor
Payments to carriers for Saver Service, WATS, long distance, and calling card calls (both in- and out-of state).
- 61925 Long Distance Charges - ITS
Payments to ITS for Saver Service, WATS, long distance, and calling card calls (both in- and out-of state).
- 61926 po Private Data Line Monthly Charges - Outside Vendor
Monthly payments to outside vendors for data lines.
- 61927 Private Data Line and Network Access Charges - ITS
Payments to ITS for data network connectivity and access to the State Backbone Network.
- 61928 Private Data Line and Network Access Charges - Outside Vendor
Payments to outside vendors for data network connectivity.
- 61929 Public Network Access Charges - ITS
Annual or semi-annual payments to ITS for access to the State Backbone Network/Internet.
- 61930 ITS Use Only: Private Data Line - Outside Vendor
Payments made by ITS to outside vendors for data lines.
- 61932 po 01 Rental of IT Equipment - Outside Vendor
Rental payments to an outside vendor for IT systems and equipment including computer equipment, telephone systems, switches, two-way radios, towers, and peripheral devices for any such system or equipment.
Rental payments to an outside vendor for IS equipment other than telecommunications equipment.
- 61938 Pager Usage Time - Outside Vendor
Payments to paging companies for usage of air time.
- 61939 Cellular Usage Time - Outside Vendor
Payments for cellular usage time (telephones and other cellular devices such as cellular PDAs; includes Blackberry- type devices).

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 61940 Wireless Data Transmission Charges (other than cellular)
- Payments for wireless data transmission, other than cellular, such as satellite and point-to-point wireless.
- 61941 Satellite Voice Transmission Services
- Payments for satellite-based voice transmission services.
- 61942 po 07 Off-site Storage of IS Software and Data Charges
- Payments for offsite, secure storage facility for housing storage media containing software and/or data, which were created by the user agency.
- 61961 po 07 Maintenance/Repair of IT Equipment - Outside Vendor
- Payments for maintenance/repair of IT systems and equipment including computer equipment, telephone systems, switches, two-way radios, towers, and peripheral devices for any such system or equipment.
- OTHER
- 61991 Contractual Services Discounts
- Discounts taken on the purchase of contractual services.
- 61992 SPAHRS Travel Related Contractual
- Miscellaneous travel expenses paid through SPAHRS for contractual services
- 61993 Prior Year Expense - Contract Worker-SPAHRS Matching
- Payment of prior budget year SPAHRS payments for agency matching amounts such as FICA and Medicare on contract workers.
- 61994 Petty Cash Expense - Contractual
- Reimbursement of petty cash expenditures from the contractual budget category.
- 61996 Prior Year SPAHRS Contract Travel
- Miscellaneous prior year travel expenses paid through SPAHRS for contractual services.
- 61997 07 Prior Year Expense - Contractual - 1099
- Used when paying prior budget year payments in the current year. Payments are subject to 1099 reporting.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

61998 Prior Year Expense - Contractual
Used when paying prior budget year payments in the current year.

61999 07 Contractual Services - No PO Required
Requires prior approval from BFC.

COMMODITIES

Commodities include all materials and supplies which are consumed by use in any function and shall include expendable items not required on any inventory of fixed assets.

62000 Commodities - GAAP Package Adjustment

MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES

62010 po Aggregates - Sand, Gravel, Slag, Etc.
Includes sand, gravel, rock, slag, etc.

62020 po Asphalt, Plant Mix, Joint Fillers, Etc.
Includes asphalt, plant mix, fillers, etc., used to repair or replace roads, parking lots and sidewalks.

62030 po Cement, Plaster, Lime, Etc.
Includes cement, plaster and lime used generally for roads, parking lots and bridges.

62040 po Lumber, Parts, Pilings, Etc.
Includes expenditures for land improvements. If the lumber is for buildings, see also code 62410.

62050 po Steel and Other Metals
Includes expenditures for roads and land improvements. Building steel may be included in this code.

62060 po Paints, Preservatives and Striping Materials
Paints, brushes, rollers and rolling pans whether for use in buildings, signs or roads.

62070 po Signs and Sign Materials
Materials used for permanent metal or wood signs.

62080 po Culverts
Metal and concrete culverts used for roads and land improvements.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

62090 po All Other Maintenance and Construction Materials and Supplies (see object series 62400)
Used when none of the other codes suffice.

PRINTING AND OFFICE SUPPLIES AND MATERIALS

62100 Trial Judges Office Expense (Supreme Court only)
Used by Supreme Court only to record trial judges office expense charges.

62110 po Printing, Binding and Padding
Includes letterheads, envelopes, calling cards, brochures, PVs or any items purchased which are printed, padded or bound with an agency name.

62120 po Duplication and Reproduction Supplies
Includes supplies for copy machines, offsets, or copies made at an office such as the Law Library. See code 62140 for paper.

62130 po Office Supplies and Materials
Office supplies and materials, including pens, pencils, staples, adding machine tapes and ribbons, staples, paper clips, calendars, disk cartridges, file folders, waste baskets, in-out trays, etc.

62140 po Paper Supplies (use also 62110 if printing is involved)
Unprinted paper rolls and reams, used for copy machines, offsets, etc. If printed specifically for the agency, use code 62110.

62150 po Maps, Manuals, Library Books and Films, Periodicals and Instructional Materials
Includes newspapers, dictionaries, library books and films, professional periodicals, and instructional materials. (Trade and technical references should be coded 61721.)

62160 po Office Equipment (not capital outlay)
Office equipment that costs less than \$1,000 per item.

62161 po Office Equipment- Computer and Computer Equipment (not capital outlay)
Computer equipment that costs less than \$1,000 per item.

EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES

62205 Fuels - Storage
Monthly storage fee for reserved fuels.

62206 Fuels - Delivery
Charges related to the delivery of fuels.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 62210 Fuels - Gasoline
Gasoline used in vehicles, tractors, lawn mowers, edgers, etc. Fuel is generally purchased with state credit card.
- 62211 Fuels - Diesel
Diesel used in vehicles.
- 62212 Fuels - Other
Fuels for transportation, heating, etc. including fuel oils, propane, butane, kerosene, etc.
- 62213 Fuel Card - Repairs
Fuel cards used for repair parts, such as batteries, tires, etc.
- 62214 Fuel Card - Preventive Maintenance
Fuel cards used for preventive maintenance supplies, such as oils, greases, filters, etc.
- 62220 po Lubricating Oils, Greases, Etc.
Lubricating oils and greases used for vehicles and machinery such as grounds equipment.
- 62240 po Tires and Tubes - Auto
Auto tires and tubes. Use code 61540 for alignment when new tires are purchased.
- 62241 po Tires and Tubes - Truck
Truck tires and tubes. Use code 61540 for alignment when new tires are purchased.
- 62242 po Tires and Tubes - Tractor
Tractor tires and tubes.
- 62243 po Tires and Tubes - Off-road
Off-road vehicle tires and tubes, including, airplane, lawnmower, four wheeler, and forklift tires Use this code only when one of the other codes does not suffice.
- 62250 po Expendable Repair and Replacement Parts - Office Equipment
Replacement parts and repair of indoor and outdoor equipment when work is done in-house.
- 62251 po Expendable Repair and Replacement Parts - Vehicle Repairs
Replacement parts for vehicle repair when work is done in-house.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 62252 po Expendable Repair and Replacement Parts - Air Conditioning, Heating and Plumbing
Replacement parts for air conditioning, heating, and plumbing equipment when work is done in-house.
- 62253 po Batteries
Batteries used on vehicles, ATVs, etc.
- 62259 po Expendable Maintenance and Maintenance Parts - Vehicle Maintenance
Parts or supplies related to in-house performance of proactive or regular maintenance of vehicles. Includes, but is not limited to, items associated with oil changes, fluid/filter changes, cooling system, flush fills, Freon replacement, belts/hoses, wiper blades, headlights, batteries, brake pads/linings, spark plugs/wires, fuel injector cleaning, wheel bearings, etc.
- 62260 po Betterments or Accessories for Vehicles (under \$1,000)
Equipment, enhancements, or accessories installed on or in a vehicle, by persons other than the original vehicle manufacturer that increases the value of the vehicle. These can include, but not be limited to, the following: toolboxes, spray-in bed liners, aluminum wheels, roll bars, tow hooks, chains, etc. (For betterments or accessories \$1,000 and above, see code 63395).
- 62270 po Radio and Television Supplies and Repair Parts
Supplies and repair parts used to maintain radio and TV equipment for use by agencies performing their own maintenance.
- 62280 po Shop Supplies
Shop supplies including cements, solvents, oxygen (unless a hospital) and nitric acid.
- 62290 po Other Equipment Repair Parts, Supplies and Accessories
Use this code only when one of the other codes does not suffice.

PROFESSIONAL AND SCIENTIFIC SUPPLIES AND MATERIALS

- 62310 po Laboratory and Testing Supplies
For laboratory and testing supplies.
- 62320 po Engineering Supplies
For professional engineering supplies.
- 62330 po Photographic Supplies
Includes film, developer, photographic paper and other photo materials; does not include copy paper or copy machine supplies. ETV uses for audio, quadraplex and helical tapes.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 62331 po Film Processing
Includes processing of prints, slides, etc. when film is developed by vendor.
- 62340 po Drugs and Chemicals for Medical and Laboratory Use
Includes drugs, medicines and clinical supplies used in instruction, health clinic and hospital operations.
- 62350 po Classroom Instructional Materials, Including Textbooks
Class instructional materials used by agencies having disabled persons, nursing school, juvenile delinquents, etc. If the item could be coded to another commodity code, such as hammer and nails, stamp the invoice "instructional material."
- 62360 po Surgical Supplies (needles, syringes, instruments, etc.)
Surgical supplies such as needles, syringes, instruments, etc.
- 62370 po Educational Supplies
Supplies used for educational purposes such as pens, pencils, erasers, chalk, etc.
- 62380 po MDA Promotional Commodities
Mississippi Development Authority expenditures for promotional items to be given away.
- 62390 po Other Professional and Scientific Supplies and Materials
Includes diapers, underpads, and drug supplies on which sales tax is paid. Other items include nursing supplies, tongue depressors, medicine cups, etc.

OTHER SUPPLIES AND MATERIALS

- 62410 po Building Supplies and Materials
Includes nails, shingles, paneling, plasterboard, bricks, tiles and lumber that are part of a building. (see code 62040)
- 62420 po Hardware, Plumbing and Electrical Supplies
Includes keys, extension cords, pipes, joints, switches, light bulbs, etc.
- 62430 po Small Tools
Includes small tools used in the operation of shops such as wrenches, screwdrivers, hammers, saws, etc. Individual items must cost less than the capital outlay minimum.
- 62450 po Janitor Supplies and Cleaning Agents
Includes toilet paper, paper towels, soaps, ammonia, brooms, mops, garbage bags and other cleaning supplies.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 62460 po Wearing Material, Dry Goods and Personal Items for Wards
Includes clothes, shoes and underclothes for wards as well as personal items of toothbrush, talcum powder, deodorant, etc.
- 62470 po Food for Persons
Includes bulk food purchases. This code is also used to reimburse state employees when the employee has purchased meals for inmates or patients.
- 62472 po Food Supplements
Payments for food supplements such as Ensure, etc.
- 62475 Food for Business Meetings
Food purchased usually in restaurants or catered for official business meetings. The purpose of the meeting and the names of the people attending must be provided.
- 62480 po Feed for Animals
Feed for farm or wild animals.
- 62490 po Greenhouse and Nursery Supplies
Includes seed for crops, grass and landscape plants.
- 62500 po Fertilizer
Includes fertilizer for farms, lawns and landscape plants.
- 62510 po Poisons
Includes poisons and pesticides for farm, landscape, grass and buildings to kill weeds, insects, etc.
- 62520 po Decals - Signs Other Than Road Construction
Includes stick-on labels for license plates, parking permits and vehicle identification.
- 62530 po Uniforms and Wearing Apparel - Employees and Officers
Uniforms and wearing apparel for employees and officers.
- 62540 po Linens
Towels, sheets, blankets, bed spreads, pillows, etc., purchased for wards or cabins.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 62555 po IT Repair Parts for Equipment
IT equipment/accessory items and repair parts that are not capitalized such as telephones, telephones set cords and jacks, communication cable material, two-way radios, computer monitors and memory.
- 62560 po Eating Utensils and Cafeteria Supplies
Items used in kitchens and cafeterias to prepare and serve food, such as flatware, dishes, glasses, pots, and pans.
- 62570 po Drapes and Carpets
Drapes and carpets for institutional or office use.
- 62571 po Mattress and Springs
Mattress and springs for institutional use.
- 62580 po Ammunition
For use by any agency, which due to the nature of its work finds it necessary to buy ammunition, such as Highway Patrol and Corrections.
- 62585 po Cameras (Under \$250)
For the purchase of cameras costing less than \$250. (For cameras costing \$250 and above, see code 63380).
- 62586 po Televisions (Under \$250)
For the purchase of televisions costing less than \$250. (For televisions costing \$250 and above, see code 63370).
- 62590 po Other Supplies and Materials
Used for commodity purchases when no other code is acceptable
- 62593 po Other Equipment – Furniture and Equipment
Used for commodity purchases when no other code is acceptable.
- 62594 po Other Equipment – Vehicles
Used for commodity purchases when no other code is acceptable
- 62595 po Other Equipment – Computer and Computer Equipment (not capital outlay)
Used for equipment purchases less than \$1,000 per item when no other code is acceptable.
- 62596 po Other Equipment – Boats and Marine Equipment (not capital outlay)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Used for equipment purchases less than \$1,000 per item when no other code is acceptable.

62597 po Other Equipment – Golf and Utility Vehicles (not capital outlay)

Used for equipment purchases less than \$1,000 per item when no other code is acceptable.

62598 po Other Equipment – Portable Buildings(not capital outlay)

Used for equipment purchases less than \$1,000 per item when no other code is acceptable.

62599 po Other Equipment – Utility and Boat Trailers(not capital outlay)

Used for equipment purchases less than \$1,000 per item when no other code is acceptable.

62600 po Collections of Art and Historical Treasures

Includes works of art, historical treasures and similar assets.

62700 po Livestock and Wildlife

Used for purchase of consumables.

62800 Procurement Card/Commodity Purchases

Used for all purchases made with a small purchase procurement card.

62900 Intergovernmental Commodity Purchases

Used on Intergovernmental documents for commodity purchases

62993 Reimbursable Travel - Commodities

Used for reimbursement of travel expenditures from the commodity budget category.

62994 Petty Cash Expense - Commodities

Used for reimbursement of petty cash expenditures from the commodity budget category.

62998 Prior Year Expense - Commodities

Used for prior budget year payments in the current budget year.

62999 Commodities - No P.O. Required

Requires prior approval from BFC.

CAPITAL OUTLAY

This class includes the cost of land, buildings, equipment, machinery, furniture, fixtures, new construction, betterments and all items classified as assets required on state inventories of properties, as well as construction and improvements of

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

highways and bridges and will include architectural and engineering fees, advertising, delivery and installation expense when made a part of the contract or condition of sale.

- 63000 D1 Capital Outlay - GAAP Package Adjustment
- LAND
- 63110 D1 Land for Buildings
Vacant land and that portion of a purchase of land and buildings, assigned to the land.
- 63120 D1 Land for Right-of-Way
Right-of-way for highways. Used by the Department of Transportation only.
- 63121 D1 Right-of-Way - Property Taxes
Property taxes associated with right-of-way. Used by the Department of Transportation only.
- 63140 D1 Improvements on Land not for Right-of-Way
Fencing, parking lots, landscaping, etc. See MAAPP section 23.60.10 – Capital Asset Reporting for more details.
- 63141 po D1 07 Engineer Fees - Land Improvements.
Fees paid to engineers associated with the construction, renovation, or repair of land improvements.
- 63142 po D1 07 Architecture Fees – Land Improvements
Fees paid to architects associated with the construction, renovation, or repair of land improvements.
- 63150 D1 Improvements on Land for Right-of-Way
Used only by the Department of Transportation.
- 63160 D1 Excess Right-of-Way Purchases
Used to purchase right-of-way property by Department of Transportation and other agencies.
- 63170 D1 Land Purchased for Other Purposes
Land purchased for purposes other than right-of-way buildings and aggregates (rarely used).
- 63175 D1 Land Improvements (Non-State Property)
Land not owned by the State.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 63180 D1 Damages in Taking Right-of-Way Property
Used by the Department of Transportation only.
- 63190 D1 Land for Right-of-Way in Litigation
Used by the Department of Transportation only.
- 63210 D1 Payments to Contractors (Department of Transportation only)
Used by the Department of Transportation only.
- 63220 D1 Additions and Betterments (Department of Transportation only)
Used by the Department of Transportation only.
- 63230 D1 Additions and Betterments (all other agencies)
Includes enlargements, extensions and improvements of existing facilities. A new plant wing or an additional loading dock is an example of an addition. Installations of improved lighting systems, heating systems or sanitary systems represent betterments.
- 63240 D1 07 Bureau of Building - Construction and Repair & Renovation
Used by Bureau of Building to track expenditures to contractors and architects for 1099 purposes.
- 63250 D1 Buildings (purchased, constructed or remodeled) (see also 64170, 64360, 64370, 64560 and 64720 for exceptions)
Used to record the purchase of a building, construction payments made in building, or remodeling payments. Items that are not reported in state inventory should see the grant codes of 64170, 64360, 64370, 64560 and 64720.
- 63251 po D1 07 Engineer Fees - Buildings
Fees paid to engineers associated with the construction, renovation or repair of a building.
- 63252 po D1 07 Architecture Fees - Buildings
Fees paid to architects associated with the construction, renovation or repair of a building.
- 63260 D1 Lease Purchase - Buildings & Improvements
Used for building improvements from master lease purchase dollars.
- 63275 D1 Buildings (Non-State Property)
Used for expenditures for buildings not owned by the State.
- 63295 D1 Prior Year Expense - Land

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Used when paying prior budget year payments in the current budget year.

63297 D1 Prior Year Expense - Buildings

Used when paying prior budget year payments in the current budget year.

63298 D1 Prior Year Expense - Capital Outlay

Used when paying prior budget year payments in the current budget year.

EQUIPMENT

Equipment should be capitalized at the delivered price plus transportation, assembly and installation costs.

63310 po D3 Automobiles and Station Wagons

All size and types of passenger cars.

63320 po D2 Road Machinery

All types of working road machinery as graders, packers, draglines and paint striperes.

63330 po D2 Office Machines, Furniture, Fixtures and Equipment

All furniture and equipment suitable for office use such as chairs, tables, electric fans, lamps and similar items.

63340 po D2 Engineering Equipment

Equipment used by engineers and their assistants as levels and transits.

63350 po D2 Laboratory, Medical and Testing Equipment

Includes x-ray machines, testing, microscopes, and similar equipment used in laboratories, and for medical and testing purposes.

63360 po D2 Shop Equipment

Equipment used in maintenance shops such as grinders, drills, saws and similar items used in shops.

63370 po D2 Radio and Television Equipment

Payments for radio and television broadcast equipments; radios (other than two-way radios); televisions; VCR and DVD players.

63380 po D2 Photographic and Reproduction Equipment

Photographic equipment, copy machines, cameras and similar equipment.

63390 po D3 Light/Medium Duty Trucks

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

All sizes and types of light and medium duty trucks and pickups including ½ ton and ¾ ton.

63391 po D3 Heavy Duty Trucks

All size and types of heavy duty trucks and pickups including 1 ton and larger.

63392 po D3 Sport Utility Vehicles

All sizes and types of SUV's including the crossover type vehicles.

63393 po D3 Vans

All sizes and types of passengers and cargo vans.

63395 po D3 Betterments or Accessories for Vehicles

Betterments or accessories for vehicles (D3) equipment, enhancements, or accessories installed on or in a vehicle by persons other than the original vehicle manufacturer that increase the value of the vehicle. These include, but are not limited to, the following: toolboxes, light bars, winches, roll cages, spray-in bed liners, camper shell (covers), surveying equipment, traffic counters, communications radio's, diagnostic related equipment.

63396 po D2 Betterments or Accessories for Vehicles

Betterments or accessories for vehicles (D2) equipment, enhancements, or accessories installed on or in a vehicle, by persons other than the original vehicle manufacturer that increase the value of the vehicle. These include, but are not limited to the following: toolboxes, light bars, winches, roll cages, spray-in bed liners, camper shell (covers), surveying equipment, traffic counters, communications radio's, diagnostic related equipment.

63400 po D3 Other Vehicles

Any motor vehicle that is not included in 63310, 63390, 63391, 63392, 63393, such as motorcycles, buses, recreational vehicles, ambulances, airplanes, etc.

63405 po D2 Lawn and Garden Equipment

Mowers, sprayers, and similar equipment.

63410 po D2 Farm Equipment

Tractors, plows, and similar equipment.

63421 po D2 IT Equipment

Purchase of equipment such as mainframe, mid-range, LAN, desktop, and mobile computers other than cellular; video conferencing; 2-way radio, satellite telephone, and all telecommunication equipment other than cellular; peripheral devices for any such system or equipment.

63423 po D2 Video Surveillance Equipment

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

		Video surveillance systems and equipment including cameras, monitors, and other components.
63434	po D4	Paging Equipment Numeric, digital, and tone pagers.
63435	po D4	Cellular Service Plan Devices Cellular telephones and any other devices using cellular service plans (e.g. cellular PDAs) plus associated accessories for such devices.
63460	po D2	Lease-Purchase - Copy Machines The principal portion paid on lease-purchase agreements. See code 65040 for the interest portion.
63462	D2	Lease-Purchase – IT Equipment Lease-purchase of equipment such as mainframe, mid-range, LAN, desktop, and mobile computers other than cellular; video conferencing; 2-way radio, satellite telephone, and all telecommunication equipment other than cellular; peripheral devices for any such system or equipment.
63476	D2	Lease Purchase - Other Equipment Lease purchase of all other equipment. (principal only)
63477	D3	Lease Purchase - Other Equipment Lease purchase of all other equipment. (principal only)
63490	po D2	Other Equipment Portable buildings, boats, recreational equipment and any equipment that is not itemized in one of the codes above.
63492	D2	Discounts – Equipment Discounts taken on leases or purchases or equipment (other than vehicle).
63495	po D2	Betterments or Accessories for Other than Vehicles Enhancements or accessories installed on or in equipment, by persons other than the original equipment manufacturer, that increase the value of the equipment.
63496	D3	Prior Year Expense-Capital Outlay Vehicles Used for prior budget year vehicle (object class D3) payments in the current budget year.
63497	D4	Prior Year Expense – Capital Outlay Wireless Communication Devices

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Used for prior budget year wireless communication devise (object class D4) payments in the current budget year.

63498 D2 Prior Year Expense - Capital Outlay Equipment

Used for prior budget year payments in the current budget year.

INFRASTRUCTURE

63505 D1 Other Infrastructure Assets

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. See Section 23.60.10 - Capital Asset Reporting for more details.

63510 D1 Contractors (construction) (Department of Transportation only)

Used by the Department of Transportation only.

63520 D1 Contractor's Liquidated Damages (Department of Transportation only)

Used by the Department of Transportation only.

63530 D1 Retainage on Contracts (Department of Transportation only)

Used by the Department of Transportation only.

63550 D1 Highways and Bridges (other than Department of Transportation)

Used for building highways and bridges by all other agencies.

63575 D1 Infrastructure (Non-State Property)

Used for expenditures for infrastructure not owned by the State.

OTHER CAPITAL OUTLAY

The following items (63600-63699) do not have to be reported to the State Property Office. Agencies may maintain an inventory for their records if desired.

63620 D1 Textbooks (Department of Education)

63630 D1 Livestock and Poultry

OTHER

63996 D4 Capital Outlay - No P. O. Required

Requires prior approval from BFC.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 64180 Elementary and Secondary Education Funds (E.S.E.A.)
- 64190 All Other Apportionments
- GRANTS TO COUNTIES - DIRECT TO TREASURIES
- 64210 Gasoline Tax (see also 64430)
- 64220 Trucks and Bus Privilege Tax
- 64230 National Forest Reserve Funds (see also 64160)
- 64240 Homestead Exemption Reimbursement (see also 64150 and 64440)
- 64260 Emergency Management Funds (see also 64470)
- 64270 Aeronautics Funds (see also 64480)
- 64280 T.V.A. Payments in Lieu of Taxes (see also 64490)
- 64290 Library Funds (see also 64530)
- 64300 Payments in Lieu of Taxes - Nuclear Plant (see also 64540)
- 64303 Rail Car in Lieu of Tax Co
- 64305 Hazardous Waste Counties
- 64310 Gas Severance Tax
- 64320 Oil Severance Tax
- 64330 Timber Severance Tax
- 64340 Law Enforcement Assistance Grants
- 64350 Sales Tax Allocation (see also 64570)
- 64355 Motor Vehicle Rental Sales Tax
- 64370 07 State Aid Road Funds (directly to or for benefit of counties)
- 64371 07 State Aid Road Funds - Federal Projects
- 64372 07 State Aid Road Funds - Debt Service Loan Projects
- 64380 Liquor Privilege Tax (see code 64580)
- 64390 Other Aid to Counties
- 64395 MDHS Other Aid to Counties

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

GRANTS TO MUNICIPALITIES - DIRECT TO TREASURIES

- 64410 Fire Protection Allocation
- 64420 General Municipal Aid
- 64430 Gasoline Tax (see code 64210)
- 64440 Homestead Exemption Reimbursement (see codes 64150 and 64240)
- 64450 City Utilities Tax
- 64470 Emergency Management Funds (see also 64260)
- 64480 Aeronautics Funds (see also 64270)
- 64490 T.V.A. Payments in Lieu of Taxes (see also 64280)
- 64500 Water Pollution Control Funds
- 64510 Law Enforcement Assistance Grants
- 64530 Library Funds (see also 64290)
- 64540 Payments in Lieu of Taxes - Nuclear Plant (see also 64300)
- 64570 Sales Tax Allocation (see also 64350)
- 64580 Liquor Privilege Tax (see also 64380)
- 64590 Other Aid to Municipalities

GRANTS TO INSTITUTIONS OF HIGHER LEARNING AND OTHER POLITICAL SUB-DIVISIONS

- 64610 Allocations to Agencies and Institutions (lump sums)
- 64620 School Lunch Funds to Political Subdivisions (see also 64050 and 64710)
- 64630 Vocational Education Funds to Political Subdivisions (see also 64040)
- 64640 Hospital Construction Funds (see 64720)
- 64660 Emergency Management Funds (see also 64260 and 64470)
- 64680 Apportionments to Other States
- 64690 Other Grants to Political Subdivisions
- 64691 Grants to Institutions of Higher Learning and Other Component Units (see also 64940)

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

64695 District Attorney's Office Expense

GRANTS TO NON-GOVERNMENTAL INSTITUTIONS

64710 School Lunch Funds (see also 64050 and 64620)

64720 Hospital Construction Funds (see 64640)

64790 Other Grants to Non-Governmental Institutions

64795 MDHS Grants to Non-Governmental Institutions

GRANTS TO INDIVIDUALS

64810 Forestry Resources Grants

64840 Resident/Patient Work Grant

64850 Soil/Water Cost-Share Program

64860 07 Taxable Grants to Individuals

64870 Law Enforcement Officer Death Benefit Payments

64890 Miscellaneous Grants to Individuals

MISCELLANEOUS

64910 Payments for Lost or Stolen Property

Payments for rented or borrowed property which has been stolen or lost while in possession of an agency.

64915 07 Subsidies for Libraries

64920 Payments for Tax Forfeited Land Sales

Reimbursements to taxing entities for back taxes and selling costs from property forfeited for failure to pay property taxes.

64925 Payments for Reinsurance (for Insurance Department use only)

Payments for windstorm underwriting reinsurance.

64930 Payments for MSMA

Reimbursement of expenditures incurred from mission assignments by MEMA to jurisdictions within the State of Mississippi.

64935 Payments for EMAC

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Reimbursement of expenditures resulting from mission assignments by MEMA for Mississippi disaster relief support or by other states for out of state disasters relief support through the Emergency Management Aid Compact.

64940 Payments to Institutions of Higher Learning and Other Component Units (see also 64691)

Payments, other than grants, to Institutions of Higher Learning and other component units. For payments of grants, see code 64691.

DEBT SERVICE AND JUDGEMENTS

Payment of principal, interest, service charges and other expenses in connection with indebtedness and judgements.

PAYMENT OF INDEBTEDNESS AND INTEREST

The following codes are to be used for repayment of bond indebtedness. Disbursements are made from bond and interest accounts.

65010 Principal on Notes and GO Bonds

65020 Principal on Other Indebtedness

65030 Interest on Notes and GO Bonds

65040 Interest on Other Indebtedness (including lease-purchases)

65050 Bank Service Charges on Bonds and Coupons

65070 Other Service Charges

65081 Expenses of Notes and Bond Issues - Issuance Cost

65082 Expenses of Notes and Bond Issues - Insurance

65090 Miscellaneous Indebtedness Principal

65091 Miscellaneous Indebtedness Interest

65095 Interest Expense on Securities Lending Program (PERS only)

65190 Discounts on Notes and Bonds

65200 Payments on Notes and Refunded Bonds

65201 Advance Refunding Escrow

Payments to escrow agents from resources other than the proceeds of new bonds.

65250 Arbitrage Rebates

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

PAYMENT OF JUDGEMENTS

- 65310 Court Granted Judgements - Client Amount (not salary payments)
Payment of court granted judgements excluding identifiable attorney fees. These are not salary payments, which are coded to personal services. A copy of the judgement must be attached to the PV.
- 65311 07 Court Granted Judgements - Attorney Fee
Payments of attorney fees which are made in conjunction with a judgement. Reported in box 7 on Form 1099 - MISC.
- 65312 14 Court Granted Judgements - Gross Amount
Total amount of a payment made in conjunction with a judgment where the attorney fee is included but is not separately identifiable from the plaintiff's share. Reported in box 14 on Form 1099 - MISC.
- 65320 07 Payment of Tort Claims
Payment of tort claims filed against state agencies and state employees.
- 65330 06 Crime Victim Compensation Medical and Other Payments
Medical expenses and payments other than funeral expenses made to crime victims.
- 65331 07 Crime Victim Compensation Funeral Payments
Payments for funeral expenses made to crime victims.
- 65332 07 Crime Victim Assistance - Travel
Payments for travel costs for victims when a change in venue is ordered for trials.
- 65333 07 Crime Victim Assistance - Crime Scene Cleanup/Repair
Payments for immediate replacement of locks, cost of cleaning homicide scenes, etc.
- 65334 07 Crime Victim Compensation - Medical Forensic Examinations
Expenses associated with sexual assault forensic examinations.
- 65350 Law Enforcement Officers and Fire Fighters Disability Benefit Payments
Disability Payments for injuries incurred during the performance of official duties.

ASSISTANCE TO NEEDY AND PENSIONS

Amounts paid to or on account of welfare recipients and pensioners.

ASSISTANCE TO NEEDY AND PENSIONS

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Monthly benefit payments to state employed retirees and beneficiaries. (For PERS use only)

66230 Retirement Contribution Refunds

Retirement contribution refunds to state employees before they are fully vested. (For PERS use only)

OTHER

67000 Subsidies, Loans and Grants - GAAP Adjustments

69998 Prior Year Expense - Subsidies

Used for prior year budget payments in the current year.

PURCHASES OF SECURITIES, LOANS AND ALLIED TRANSACTIONS

This class includes purchase by the state or its agencies of any type of securities; loans made other than to other state funds.

PURCHASE OF SECURITIES

77090 Purchase of Other Securities

Includes bank certificates, repos and other securities purchased to invest funds not needed immediately for payment of warrants. Agencies must have legal authority to invest its funds.

LOANS MADE

77120 Veterans' Home Purchase Board Loans

Loans made by Veterans' Home Purchase Board.

77190 Other Loans

Other types of loans that may be made. However, for inter-department or inter-fund loans see 89510.

MISCELLANEOUS EXPENSE

With the exception of transfers and refunds, which are expenditure codes beginning with 89, this class includes all items not generally considered as governmental costs and not covered elsewhere.

ITEMS PURCHASED FOR RESALE

78020 Merchandise Purchased for Resale (governmental fund types only)

78030 Alcoholic Beverages Purchased for Resale

78040 Total Cost of Goods Sold (proprietary fund types only - GAAP, CAFR or Audit JVs)

78050 Bailment Alcoholic Beverage Resale

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

TAXES AND FEES PAID BY STATE AGENCIES

- 78100 State Sales Tax - Alcoholic Beverage
State sales tax on alcoholic beverages.
- 78120 Vehicle Inspection Stickers
Inspection stickers for state owned vehicles.
- 78130 Other Ad Valorem Taxes
Includes ad valorem taxes.
- 78150 Motor Vehicle Title Act Fees
Used to register a vehicle title with the State Tax Commission.
- 78160 Other Taxes
Any other taxes paid by the agency and not included in the above codes.
- 78170 Medicaid Nursing Facility Assessment
- 78180 Medicaid Hospital Assessment
- 78185 Hospital Gross Revenue Assessment

OTHER CLASSIFICATIONS (DEPARTMENT OF TRANSPORTATION ONLY)

- 78460 Testing Laboratories

TRANSMITTAL OF PAYMENTS BY CENTRAL OFFICES (For use by DFA and Veterans' Home Purchase Board)

- 78500 Transmittal of Workers' Compensation Payments
Used to transfer Workers' Compensation payments to the administrator.
- 78510 Transmittal of Departmental State-Plan Insurance Payments
Used to transfer state administered insurance, health and life, to the administrator or the insurer. Code is used by DFA.
- 78520 Transmittal of Departmental Unemployment Insurance Payments
Used by DFA to pay unemployment insurance to Employment Security

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 78530 Transmittal of Escrow Payments on Veterans' Loan
Used by Veterans' Home Purchase Board to transfer escrow payments to the recipients, which are not reported on an IRS Form 1099.
- 78531 07 VHPB Foreclosure Advances - 1099
Payments of advances by Veterans' Home Purchase Board for expenses associated with property in foreclosure; reported on IRS Form 1099.
- 78540 Transmittal of Lease Purchase Payments
Payments made to the financier of a master lease purchase. Account used only by the DFA fund collecting the payments from the various agencies participating in the master lease program.

MISCELLANEOUS EXPENSE ACCOUNTS

- 78900 Depreciation - Buildings
To record depreciation and amortization.
- 78901 Depreciation - Land Improvement
To record depreciation and amortization.
- 78902 Depreciation - Furniture and Equipment
To record depreciation and amortization.
- 78903 Depreciation - Infrastructure
To record depreciation and amortization.
- 78904 Depreciation - Software
To record depreciation and amortization.
- 78910 Noncash Expenses Incurred from Write-Off of Assets
To record noncash expenses as uncollectible loans receivable, uncollectible accounts receivable, guaranteed loan loss expense, and amortization of goodwill.
- 78940 MPACT Tuition Benefit Expense
The non-cash expense for the change in the tuition benefit payable.
- 78941 MPACT Tuition Payments
Payments to colleges and universities for the MPACT program.

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

- 78942 MACS Savings Trust Account Withdrawals
Used for qualified and non-qualified withdrawals from MACS.
- 78950 Loan Closing Costs - Veterans' Home Purchase Board
Used by Veterans' Home Purchase Board for recording all payments made to complete a loan closing which are not reported on an IRS Form 1099. See revenue code 49950 for offset.
- 78951 07 Loan Closing Veterans' Home - 1099
Used by Veterans' Home Purchase Board for recording payments made to complete a loan closing which is reported on an IRS Form 1099.
- 78955 Loss on Foreclosed Loans - Veterans
Used by the Veterans' Home Purchase Board for recording losses incurred on foreclosed loans which are not reported on an IRS Form 1099.
- 78960 Loss on Imprest Funds Returned (foreign)
Loss incurred due to change in U.S. dollar exchange rate when an Imprest Fund is returned to the State Treasury.
- 78980 Other Nongovernmental Costs (with exception of transfers and refunds)
Used for expenditures that are not a governmental cost.
- 78990 Loss on Disposal of Capital Assets
Used to record losses when Capital Assets are disposed of.

TRANSFERS AND REFUNDS

Amounts are intended for use only to record refunds and transactions between funds.

TRANSFERS OF FUNDS

- 89100 Transfer of Federal Grant Funds to Sub grantee
- 89105 Transfer of ARRA Federal Grant Funds to Sub grantee
- 89150 Transfers to Other Funds
- 89155 Cost Pool Transfer Out
Cost pool allocations within a fund. Amounts in revenue 49155 must equal this account.
- 89160 Cost Allocation Reimbursement

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

TOPIC	CHART OF ACCOUNTS	SUB-SECTION 25.10.30
SECTION	REFERENCE OR SUPPLEMENTAL	ISSUANCE DATE October 31, 2013
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 14-003

Transfer of allocated cost between funds within the same agency. Amounts in revenue 49160 must equal this account.

89200 MDHS Federal Fund Payments
MDHS transfer of federal grant funds to other funds.

89250 MDHS Other Fund Payments
MDHS transfer of nonfederal funds to other funds.

89290 Residual Transfers Out
Nonrecurring or nonroutine transfer of equity from one fund to another.

REFUNDS - OUTSIDE

89300 Miscellaneous Refunds

UNEXPENDED BALANCES

89410 Unexpended Balances Transferred (contact the Bureau of Financial Control before making this transfer)
Transfer of balances in certain special funds to the general fund to satisfy legal requirements.

LOANS BETWEEN FUNDS

89510 Loans Made to Other Funds
Used to make a loan to another fund.

89520 Loans Repaid to Other Funds
Used to repay a loan received from another fund.

OTHER

89900 Return Funds to Grantor
Return grant funds to grantor fund. Use when an agency does not have a subsidy allotment.