

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

TOPIC	EXPENDITURES	SUB-SECTION 11.00.00
SECTION		ISSUANCE DATE NOVEMBER 24, 2008
SUB-SECTION	INDEX	REVISION NUMBER 09-004

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TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION	11.10.10
SECTION	OVERVIEW	ISSUANCE DATE	JULY 1, 1998
SUB-SECTION	EXPENDITURE AUTHORITY	REVISION NUMBER	99-001

EXPENDITURE AUTHORITY

Authority for expenditures by all state agencies is established by different methods depending on the source of the funds to be expended. The three basic types of expenditure authorities used are appropriated, non-appropriated but allotted, and non-appropriated and non-allotted.

Appropriated accounts are created for the amount appropriated by the legislature and approved by the Governor. In order to expend the funds an agency must complete the DFA Z-1 form (refer to section 08.20.10). The approval by DFA of the Z-1 form sets up the allotment by the major object of expenditure which permits the agency to spend the money as appropriated.

Non-appropriated but allotted accounts are also created by the Z-1 form and are the type of accounts that do not have to be appropriated by the legislature.

Non-appropriated/non-allotted accounts do not have an appropriation or a Z-1 form approved by DFA. The allotment, authority to spend, is created by receipts being deposited into the agency's treasury fund. Examples of these funds are bond and interest funds and diversion tax and severance payment funds.

The State's accounting system contains records of each appropriation, the allotment balance and the amount of allotment authorized for each major expenditure line. The system also controls the amount of allotment that has been encumbered and the amount unencumbered. Encumbered allotment means that the agency has reserved that amount of allotment for payment of expenditures in which the agency has obligated itself but the invoice for the goods or services has not been paid.

Agencies which are on-line users of SAAS are able to maintain balances and controls at levels lower than the major expenditure line item levels.

Appropriation/Allotment reports are provided to state agencies for use in reconciling the balances maintained in SAAS with the balances maintained by state agencies. These reports list the approved appropriation and allotment amount; the pre-encumbered, encumbered and expended amounts; and, the available appropriation and allotment amounts (see sections 08.30.10 and 08.30.20).

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TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.10
SECTION	INPUT PROCEDURE	ISSUANCE DATE JANUARY 28, 2004
SUB-SECTION	PAYMENT VOUCHER	REVISION NUMBER 04-003

PAYMENT VOUCHER

FORM OF PAYMENT VOUCHER

Section 7-7-29, Miss. Code Ann. (1972), states that no PV or requests for payment drawn against any funds in the treasury shall be issued by any state agency, official, or other person except on forms prescribed by DFA. All PV forms shall be forwarded to DFA, together with the invoice or invoices to be paid by the PV.

The PV (formerly the Requisition for Issuance of Warrant) form 11.20.10 (Exhibit 11.20.10-A) has been revised to reflect the changes necessary to process payments through the SAAS. Any variation of the prescribed format must be approved in writing by DFA.

PREPARATION OF THE FORM

The instructions for completing the PV form are set forth below. Exhibit 11.20.10-A illustrates a blank form with instruction reference numbers.

REFERENCE

EXPLANATION

- 1 PV Number - The PV number is a combination of department number and serial number. The department number is a unique 3-digit number assigned to the specific department. The serial number consists of a maximum of 11-digits and should be consecutively numbered by the agency for an entire FY and must be unique within the agency. The serial number may be continued from year to year or a new series may be used each year. The numbers should not duplicate any used in the prior FY.
- 2 PV issue date
- 3 BY to be charged - The BY must be completed on lapse period PV. If left blank the expenditure will be recorded, by default, in the current (new) BY.
- 4 Scheduled Payment Date - Code the date on which the warrant for this PV should be issued (will default to system payment date if left blank).
- 5 Statewide Vendor Number - Enter the 11-digit number assigned to the vendor (refer to section 17.10.10)
- 6 Payee name and address
- 7 Line number - The sequential number for each line, beginning with '1'.
- 8 PO number authorizing payment - Required if this line concerns items previously recorded on a PO.
- 9 PO Line Number - Required if this line concerns items previously recorded on a PO. Code the PO line number (from the PO form) of the item being referenced.

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REFERENCE

EXPLANATION

- 10 Invoice Number - May use PV number if no invoice number is available.
- 11 Description - The employee's 9 digit SSN is required if a vendor number (rather than SSN) is used when coding a PV to a travel account code. Otherwise, a brief description of the goods & services purchased should be provided.
- 12 Fund Number - Required. Code the fund number to be charged for this expenditure line item.
- 13 Activity code - For use by agencies tracking program budget expenditure by activity.
- 14 Five digit account code
- 15 Reporting Category - For use by agencies receiving CMIA federal funds; also used by on-line agencies for other tracking purposes.
- 16 Invoice amount
- 17 Total of invoices being paid; must be total of invoice amounts in column 16
- 18 Name and address of the agency submitting the PV
- 19 Signature of authorized person
- 20 Title of signer
- 21 Signature of countersigner, if necessary
- 22 Title of countersigner

**DOCUMENTATION**

The original or a screen print of each PV is to be sent to BFC for pre-audit and payment of claim. The PV must have the original invoice or the copy that reads "customer copy" stapled to it. DFA may waive, under certain circumstances, the requirement that an original invoice be submitted. After a warrant is issued, the PV is filed at BFC in sequential order by agency.

The warrant is issued if the PO information agrees and if the allotment balance and cash of the respective fund is sufficient for payment. A daily warrant register is sent with the warrants which lists the warrant numbers issued for the agency. This register should be kept on file at the agency. Agencies should develop an internal plan for recording warrant numbers, either on their PV copy or in a computer program or internal log, before distributing the warrant.

**WAIVER OF CERTIFICATION**

In accordance with section 7-7-27, Miss. Code Ann. (1972), DFA may waive, under certain circumstances, the requirement shown on the PV for certification that the goods sold or services rendered have been delivered or performed. Such waivers may pertain to, but should not be limited to, service contracts of limited time periods for lease of office space and equipment, computer software and subgrantee disbursements under federal grant programs.

Exhibit 11.20.10-B is an example of the letter to be used to request this waiver. It should be submitted on agency

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letterhead with a copy of the appropriate purchase order(s). It also contains instructions for the agency to follow if the waiver is granted.

The waiver may also be granted for the purchase of prepaid items when necessary. Exhibit 11.20.10-C is an example of the letter to be used when requesting this waiver.



TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.15
SECTION	INPUT PROCEDURE	ISSUANCE DATE July 19, 2010
SUB-SECTION	WAIVER LETTERS	REVISION NUMBER 11-003

WAIVER LETTERS

WAIVER OF CERTIFICATION

In accordance with section 7-7-27, Miss. Code Ann. (1972), DFA may waive, under certain circumstances, the requirement for certification that the goods or services rendered have been delivered or performed. "Such waivers may pertain to, but should not be limited to, prepaid items, service contracts of limited time periods for lease of office space and equipment, computer software and sub grantee disbursements under federal grant program."

PREPAYMENT WAIVERS

Waivers may be granted for payments to Vendors before the goods or services are received or performed. Exhibit 11.20.15A is an example of the letter to be used. The agency must explain the circumstances or reasons why they are requesting the waiver. A copy of the invoice or contract showing the prepayment terms must be attached to the request.

Purchases where prepayments of goods or services are considered standard industry practice do not require waiver letters be submitted to DFA. Examples of these types of prepayments include but are not limited to the items listed below.

MONTHLY: (no more than 12 payments in a fiscal year): rent (i.e. land, buildings, office space, office equipment, etc.), maintenance fees, operating fees (i.e. application service provider – ASP fees) and leases (i.e. vehicle, equipment)

ANNUAL: (no more than 1 payment in a fiscal year): rent of a post office box, membership dues, subscriptions, software maintenance fees, etc.

TRAVEL: registration fees for conventions and conferences and deposits for hotel fees

MULTI-YEAR: All multi-year prepayments require a waiver. For all multi-year prepayments of information technology services and software licensing less than \$15,000.00, a waiver letter requesting an exemption for this prepayment along with a copy of the justification for the prepayment will need to be submitted to DFA.

DFA has granted ITS the authority to approve contracts for multi-year prepayments of information technology services and software licensing for agencies under ITS purview. Any purchase that involves multi-year prepayment of services and licenses in an amount greater than \$15,000.00 will require ITS approval. A copy of the project specific prepayment approval letter from ITS will need to be attached to the PV when submitted to BFC in place of a request to DFA.

If federal funds are used to prepay multi-year services or licensing, agencies will need to ensure that the prepayment conforms to the federal grant regulations and requirements. Agencies will need to provide documentation to DFA that the prepayment conforms to the federal grant regulations and requirements.

LASPE PERIOD WAIVERS

Waivers may be granted for goods or services that will not be received or performed before the end of the lapse period due to reasons beyond the agency's control. Exhibit 11.20.15B is an example of the letter to be used

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when requesting this waiver. The agency must explain the reason why the goods or services will not be received or performed. The agency must also include in the letter the date they expect the goods or services to be delivered or accepted. A copy of the PO and the original PV must be attached to the letter. Waivers will not be granted for a date later than October 31. In extenuating circumstances an extension may be requested. If DFA decides to approve the request, an extension will be granted for a date no later than December 1.

## Example of Pre-payment Waiver Letter

### State Agency Letterhead

#### Date

Diane Langham  
Department of Finance and Administration  
Office of Fiscal Management, Director  
701 Woolfolk Building, Suite B  
P. O. Box 1060  
Jackson, MS 39215

Dear Ms. Langham:

In accordance with Section 7-7-27, Mississippi Code Ann. (1972), the Agency Name requests a waiver of certification that goods or services have been received or performed related to a request for payment in the amount of Dollar Amount, payable to Vendor Name. Payment has been requested by Due Date.

#### State the circumstances or reasons for your exemption request.

Upon receipt of a letter granting an exemption, a payment voucher(s) will be generated and forwarded to DFA along with an invoice for goods or services. A copy of DFA's exemption letter must be attached to the payment voucher(s).

If you have any questions or need any documentation, please contact Name & Phone #.

## Example of Lapse Period Waiver Letter

### State Agency Letterhead

#### Date

Diane Langham  
Department of Finance and Administration  
Office of Fiscal Management, Director  
701 Woolfolk Building, Suite B  
P. O. Box 1060  
Jackson, MS 39215

Dear Ms. Langham:

In accordance with Section 7-7-27, Mississippi Code Ann. (1972), the Agency Name requests a waiver of certification that goods or services have been received or performed related to Purchase Order(s) provide PO number(s) to Vendor Name for (description of goods or services) in the amount of Dollar Amount(s). A copy of the Purchase Order(s) and the original Payment Voucher(s) are attached.

State the circumstances or reasons for your exemption request. Also, provide the approximate date of the expected delivery of goods or acceptance of services.

We understand that BFC will hold the warrant(s) issued until the goods or services have been received and accepted. At that time, the warrant(s) will be released to us to pay the vendor. We further acknowledge that if the goods or services are not received on or before expected receipt date, the warrant(s) will be voided and the payment must be made by issuing a new warrant from budget year Current Budget Year.

If you have any questions or need any documentation, please contact Name & Phone #.

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.20
SECTION	INPUT PROCEDURE	EFFECTIVE DATE JULY 1, 1998
SUB-SECTION	ESTABLISHING DETAIL EXPENDITURE CODE	REVISION NUMBER 99-001

ESTABLISHING DETAIL EXPENDITURE CODE

When an agency is preparing the PV (see section 11.20.10) to be sent to BFC for a warrant to be written for payment, it becomes necessary to determine which detail expenditure account code(s) to use. The action sequence to follow in making the determination is:

- | STEP | ACTION   |
|------|--|
| 1    | Refer to the detail expenditure accounts within the Chart of Accounts (see section 25.60.20) to identify the proper expenditure account for the items on the PV.   |
| 2    | After determining the correct code, the PO for the goods or services should be checked to see if the same code was used. The PO Adjustment Form may be used to correct codes on PO (see section 09.20.13). |

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.30
SECTION	INPUT	ISSUANCE DATE JUNE 18, 2002
SUB-SECTION	INTERGOVERNMENTAL TRANSFERS	REVISION NUMBER 02-003

INTERGOVERNMENTAL TRANSFERS

There are four types of transactions which may occur between funds (i.e., intergovernmental transfers): grants, transfers, sales and services, and reimbursement of expenditures. These four transactions should be recorded as a due to liability account rather than the vouchers payable liability account. All due to and due from accounts and transfer accounts must be in balance within the state accounting system for state financial reporting purposes; therefore, the coding of intergovernmental transfers is important. The account codes to be utilized for each transaction type appear below.

The intergovernmental transfer process has been implemented in SAAS to standardize procedures for certain intergovernmental transactions. It also allows agencies to more easily identify and manage funds transferred. Three new documents, the Government Transfer (GT), the Government Payment (GP), and the Government Refund of Expenditures (GE), have been developed to enhance the processes of transferring funds between state agencies and paying agency invoices. When an intergovernmental document is used, it automatically creates and processes a cash receipt document (CR) for the receiving fund with the proper revenue code that corresponds to the expenditure or transfer code used. A new SAAS table, Inter-Governmental Transfer Object/Revenue Table (IGOR) will be used by the system to identify valid object/revenue combinations in the transfer process. The object code used on the document must be on IGOR. A CR created by a GP uses the revenue code from the IN (invoice) document. The CR generates without an agency-specific coding block, so the agency will need to enter a J2 document to add the desired coding block. GT, GP, and GE documents are entered on the Suspense File (SUSF) and both the GT and GE require additional approval by BFC. Additional information may be found on the MMRS website at [www.mmrs.state.ms.us](http://www.mmrs.state.ms.us).

SAAS generated invoices must be paid on a GP or GE document. All payments to a V99 vendor that are payments to a Treasury Fund should be paid on a GT document. The vendor code should begin with V99 followed by the three-digit agency code for the receiving agency, the four-digit fund number of the receiving fund and end with a zero. This coding is further detailed in section 17.10.10.

The state treasury will send a receipt to the agency certifying that the funds have been deposited.

**GRANTS**

Agencies that transfer monies via grants to a subgrant should code the expenditure for disbursement to object code:

89100 - Transfer of Federal Grant Funds to Other Funds.

The agency receiving the federal subgrant should code the receipt of the funds to revenue source:

44630 - Federal Subgrants Received from Other Funds.

**TRANSFERS BETWEEN FUNDS**

The GT document is used to record transfers of funds between state agencies when a SAAS invoice is not received. Agencies that transfer monies from one fund to another fund should use expenditure code 89150 - Transfer to Other Funds for the disbursement. Agencies using this code for expenditures and not using a GT should contact the receiving agency to ensure that a transfer revenue source code is utilized to record the receipt of funds.

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The instructions for completing the GT document are set forth below. Exhibit 11.20.30-A illustrates a blank document with reference numbers.

**SALES OF SUPPLIES AND SERVICES**

The GP document is used to record the payment of a SAAS invoice from another state agency. Agencies that pay other agencies for sales of supplies and services should use a commodity or contractual service object code. The instructions for completing the GP document are set forth below. Exhibit 11.20.30-B illustrates a blank document with reference numbers.

**REIMBURSEMENT OF EXPENDITURES**

Reimbursement of expenditures made by one agency to another which can be attributed to a specific PV and expenditure code within the current budget period may increase the budgetary allotment balance. The GE document must reference a SAAS invoice. The cash receipt (CR) created by the GE will post a reduction to an expenditure object code. The object code used on the GE must be the same object code that is on the SAAS invoice, with the exception of prior year expenditure object codes. The instructions for completing the GE document are set forth below. Exhibit 11.20.30-C illustrates a blank document with reference numbers.

**RECURRING TRANSFERS**

Recurring transfers may be entered on the Inter-Governmental Recurring Payment Table (REGP). This table automatically generates intergovernmental documents to the SUSF based on the information entered. Line information in the document can then be changed as needed before the document is accepted. The instructions for completing the REGP table are set forth below. Exhibit 11.20.30-D illustrates a blank table with reference numbers.

**DETAILED INSTRUCTIONS FOR GT, EXHIBIT 11.20.30-A**

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	IG DATE - Optional. Enter the date associated with this transaction. If left blank, the date the transaction is accepted by the system will be used.
2	ACCTG PRD - Optional. If left blank, will infer from IG Date.
3	BUDGET FY - Optional. If left blank, the current fiscal year will infer.
4	DOCUMENT TOTAL - Required. Enter the total for all lines on this document.
5	CALC DOC TOTAL - Do not code this field. It is the system computed total of all lines.
6	RECEIVING FUND - Required. Enter the fund to whom payment is being made. The receiving fund cannot be an 8000 or 2000 fund. Payments for 2000 funds must be deposited into fund 2999.

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REFERENCE

EXPLANATION

- 7 RECEIVING AGENCY - Required. Enter the agency code to whom payment is being made.
- 8 VENDOR CODE - Do not code this field. The system will infer the vendor code.
- 9 VENDOR NAME - Do not code this field. The system will infer the vendor name.
- 10 LN - Required. Enter a two digit line number to sequentially number each line on this document.
- 11 INVOICE # - Required. Enter the invoice number being paid.
- 12 FUND - Required. Enter the fund responsible for this payment. Paying fund cannot be 2999 or a bank account 8000 fund.
- 13 AGY - Optional. Will infer from fund.
- 14 ORG - Optional. If coded, must be valid on the Organization (ORGN) Table.
- 14 SOR - Optional. If coded, must be valid on the Sub-Organization (SORG) Table.
- 15 APPR - Optional. Will infer from fund.
- 16 ACTV - Optional. If coded, must be valid on the Activity (ACTV) Table.
- 17 OBJT - Object or revenue should be coded. Enter the object code being charged for this payment.
- 17 SOB - Optional. If coded, must be valid on the Sub-Object (SOBJ) Table.
- 18 PROJECT - Optional. If coded, must be valid on the Agency Project (AGPR) Table.
- 19 REV - Revenue or object should be coded. Enter the revenue code associated with this payment.
- 19 SREV - Optional. If coded, must be valid on the Sub-Revenue (SREV) Table.
- 20 RPTG - Optional. If coded, must be valid on the Reporting Category (RPTG) Table.
- 21 DESCRIPTION - Required. Enter a description of this transfer.
- 22 AMOUNT - Required. Enter the dollar amount for this line.
- 23 LOC - Optional. If coded, must be valid on the Agency Location (ALOC) Table.

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<u>REFERENCE</u>	<u>EXPLANATION</u>
24	REC DT - Optional. The date the goods or services were received may be entered in MMDDYYYY format.
25	PO REFERENCE/CD/AGY/NUMBER/COM - Required if this line concerns items previously recorded on a purchase order. Enter the purchase order code (type), agency, number, line number and commodity code to be referenced by this payment.
26	P/F - Enter "P" or "F", for partial or final clearing against the referenced purchase order.

DETAILED INSTRUCTIONS FOR GP, EXHIBIT 11.20.30-B

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	IG DATE - Optional. Enter the date associated with this transaction. If left blank, the date the transaction is accepted by the system will be used.
2	ACCTG PRD - Optional. If left blank, will infer from IG Date.
3	BUDGET FY - Optional. If left blank, the current fiscal year will infer.
4	DOCUMENT TOTAL - Required. Enter the total for all lines on this document.
5	CALC DOC TOTAL - Do not code this field. It is the system computed total of all lines.
6	RECEIVING FUND - Required. Enter the fund to whom payment is being made. The receiving fund cannot be an 8000 or 2000 fund. Payments for 2000 funds must be deposited into fund 2999.
7	RECEIVING AGENCY - Required. Enter the agency code to whom payment is being made.
8	VENDOR CODE - Do not code this field. The system will infer the vendor code.
9	VENDOR NAME - Do not code this field. The system will infer the vendor name.
10	REFERENCE INVOICE # - Required. Enter the invoice code, agency, and number of the SAAS invoice (IN) document being paid.
11	LN - Required. Enter a two digit line number to sequentially number each line on this document.
12	INV REF LINE - Required. Enter the line number of the SAAS invoice being paid.

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<u>REFERENCE</u>	<u>EXPLANATION</u>
13	FUND - Required. Enter the fund responsible for this payment. Paying fund cannot be 2999 or a bank account 8000 fund.
14	AGY - Optional. Will infer from fund.
15	ORG - Optional. If coded, must be valid on the ORGN Table.
15	SOR - Optional. If coded, must be valid on the SORG Table.
16	APPR - Optional. Will infer from fund.
17	ACTV - Optional. If coded, must be valid on the ACTV Table.
18	OBJT - Required. Enter the object coded being charged for this payment.
18	SOB - Optional. If coded, must be valid on the SOBJ Table.
19	PROJECT - Optional. If coded, must be valid on the AGPR Table.
20	RPTG - Optional. If coded, must be valid on the RPTG Table.
21	DESCRIPTION - Required. Enter a description of this transfer.
22	AMOUNT - Required. Enter the dollar amount for this line.
23	LOC - Optional. If coded, must be valid on the ALOC Table.
24	RECVDT - Optional. The date the goods or services were received may be entered in MMDDYYYY format.
25	PO REFERENCE/CD/AGY/NUMBER/COM - Required if this line concerns items previously recorded on a purchase order. Enter the purchase order code (type), agency, number, line number and commodity code to be referenced by this payment.
26	P/F - Enter "P" or "F", for partial or final clearing against the referenced purchase order.

DETAILED INSTRUCTIONS FOR GE, EXHIBIT 11.20.30-C

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	IG DATE - Optional. Enter the date associated with this transaction. If left blank, the date the transaction is accepted by the system will be used.

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<u>REFERENCE</u>	<u>EXPLANATION</u>
2	ACCTG PRD - Optional. If left blank, will infer from IG Date.
3	BUDGET FY - Optional. If left blank, the current fiscal year will infer.
4	DOCUMENT TOTAL - Required. Enter the total for all lines on this document.
5	CALC DOC TOTAL - Do not code this field. It is the system computed total of all lines.
6	RECEIVING FUND - Required. Enter the fund to whom payment is being made. The receiving fund cannot be an 8000.
7	RECEIVING AGENCY - Required. Enter the agency code to whom payment is being made.
8	VENDOR CODE - Do not code this field. The system will infer the vendor code.
9	VENDOR NAME - Do not code this field. The system will infer the vendor name.
10	REFERENCE INVOICE # - Required. Enter the invoice code, agency, and number of the SAAS invoice (IN) document being paid.
11	LN NO - Required. Enter a two digit line number to sequentially number each line on this document.
12	INV REF LINE - Required. Enter the line number of the SAAS invoice (IN) being paid.
13	FUND - Required. Enter the fund responsible for this payment. Paying fund cannot be 2999 or a bank account 8000 fund.
14	AGY - Optional. Will infer from fund.
15	ORG - Optional. If coded, must be valid on the Organization (ORGN) Table.
15	SOR - Optional. If coded, must be valid on the Sub-Organization (SORG) Table.
16	APPR - Optional. Will infer from fund.
17	ACTV - Optional. If coded, must be valid on the Activity (ACTV) Table.
18	OBJT - Required. Enter the object coded being charged for this payment. It must match the object coded on the invoice.
18	SOB - Optional. If coded, must be valid on the Sub-Object (SOBJ) Table.
19	PROJECT - Optional. If coded, must be valid on the Agency Project (AGPR) Table.

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<u>REFERENCE</u>	<u>EXPLANATION</u>
20	RPTG - Optional. If coded, must be valid on the Reporting Category (RPTG) Table.
21	DESCRIPTION - Required. Enter a description of this transfer.
22	AMOUNT - Required. Enter the dollar amount for this line.
23	LOC - Optional. If coded, must be valid on the Agency Location (ALOC) Table.
24	REC DT - Optional. The date the goods or services were received may be entered in MMDDYYYY format.

DETAILED INSTRUCTIONS FOR REGP, EXHIBIT 11.20.30-D

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	DOC TYPE - Required. Enter "GP" for Government Payment documents, "GT" for Government Transfer documents, or "GE" for Government Refund of Expenditure documents.
2	NUMBER - Required. Enter an alphanumeric identifier for this document. This is a key to REGP and must therefore be unique. It will become the first 9 digits of the document number generated. The last 2 digits will be added to indicate the month in which the document is generated.
3	AGENCY - Required. Enter the agency number responsible for this payment.
4	FREQ TYPE - Required. This field describes how often the document should be generated to the SUSF. Valid codes are:  <div style="margin-left: 40px;">                     B - Bimonthly                      F - One-time future document                      M - Monthly                      Q - Quarterly                 </div>
5	ENTRY START DATE - Required. Enter in MMDDYY format the calendar date on which documents should start being generated.
6	ENTRY END DATE - Required when frequency type is M, B, or Q. Must be blank when frequency type is F. Enter in MMDDYY format the calendar date on which documents should cease being generated.
7	LATEST DATE - Must be blank. The system will update this field with the last date on which a document was generated.

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.30
SECTION	INPUT	ISSUANCE DATE JUNE 18, 2002
SUB-SECTION	INTERGOVERNMENTAL TRANSFERS	REVISION NUMBER 02-003

REFERENCE

EXPLANATION

- 8 RECEIVING FUND - Required. Enter the fund to whom payment is being made. The receiving fund cannot be an 8000 or 2000 fund. Payments for 2000 funds must be deposited into fund 2999.
- 9 RECEIVING AGENCY - Required. Enter the agency code to whom payment is being made.
- 10 REF INVOICE CODE/AGY/NUMBER - Optional for GP documents. Enter the invoice code, agency, and number of the IN document being paid. Not required for GT documents.
- 11 LN NO - Required. Enter a two digit line number to sequentially number each line in the document.
- 12 INV REF LINE - Optional for GP documents. Enter the line number of the IN being paid. Not required for GT documents.
- 13 FUND - Required. Enter the fund responsible for this payment. Paying fund cannot be 2999 or a bank account 8000 fund.
- 14 AGY - Optional. Will infer from fund.
- 15 ORG - Optional. If coded, must be valid on the ORGN Table.
- 15 SOR - Optional. If coded, must be valid on the SORG Table.
- 16 APPR - Optional. Will infer from fund.
- 17 ACTV - Optional. If coded, must be valid on the ACTV Table.
- 18 OBJ - Required on GP documents. Either object or revenue must be coded on GT documents. Enter the object code being charged for this payment.
- 18 SOBJ - Optional. If coded, must be valid on the SOBJ Table.
- 19 PROJECT - Optional. If coded, must be valid on the AGPR Table.
- 20 RPTG - Optional. If coded, must be valid on the RPTG Table.
- 21 DESCRIPTION - Required. Enter a description of this transfer.
- 22 AMOUNT - Optional. Enter the dollar amount for this line. If left blank, the system will supply the words "FILL-IN".
- 23 LOC - Optional. If coded, must be valid on the ALOC Table.

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.30
SECTION	INPUT	ISSUANCE DATE JUNE 18, 2002
SUB-SECTION	INTERGOVERNMENTAL TRANSFERS	REVISION NUMBER 02-003

REFERENCE

EXPLANATION

- 24 PO REF/CD/AGY/NUMBER/COM - Required if this line concerns items previously recorded on a purchase order. Enter the purchase order code (type), agency, number, line number and commodity code to be referenced by this payment.
- 25 P/F - Enter "P" or "F", for partial or final clearing against the referenced purchase order.
- 26 GT INVOICE - Optional. Enter the invoice number to be generated on the GT document.
- 27 REV - Either revenue or object must be coded on GT documents. Revenue is not allowed on GP documents.
- 27 SREV - Optional. If coded, must be valid in the SREV Table.

FUNC: DOCID: GT 02/15/01 12:03:28 PM  
STATUS: BATID: ORG: 001-001 OF 001

H- \*\* INTER GOVERNMENTAL TRANSFER INPUT FORM \*\*

IG DATE: (1) ACCTG PRD: (2) BUDGET FY: (3)  
DOCUMENT TOTAL: (4) CALC DOC TOTAL: (5)  
RECEIVING FUND: (6) RECEIVING AGENCY: (7)  
VENDOR CODE: (8) VENDOR NAME: (9)

LN	INVOICE #	FUND	AGY	ORG/SOR	APPR	ACTV	OBJT/SOB	PROJECT	REV/SREV
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
---	-----	---	---	-----	---	---	-----	-----	-----
RPTG	DESCRIPTION					AMOUNT		LOC	REC DT
(20)	(21)					(22)		(23)	(24)
---	-----					-----		---	-----
PO REFERENCE	CD	AGY	NUMBER	LN	COM	P/F			
(25)						(26)			
-----	---	---	-----	---	---	---			

01-

02-

FUNC: DOCID: GP 02/15/01 12:44:44 PM  
 STATUS: BATID: ORG: 001-002 OF 002

H- \*\* INTER GOVERNMENTAL TRANSFER FOR INVOICE PAYMENTS \*\*

IG DATE: (1) ACCTG PRD: (2) BUDGET FY: (3)  
 DOCUMENT TOTAL: (4) CALC DOC TOTAL: (5)  
 RECEIVING FUND: (6) RECEIVING AGENCY: (7)  
 VENDOR CODE: (8) VENDOR NAME: (9)  
 REFERENCE INVOICE #: (10)

LN	INV REF LINE	FUND	AGY	ORG/SOR	APPR	ACTV	OBJT/SOB	PROJECT
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
RPTG DESCRIPTION				AMOUNT		I/D	LOC	RECV DT
(20)	(21)			(22)			(23)	(24)
PO REFERENCE		CD AGY NUMBER			LN COM	P/F		
(25)						(26)		

01-

02-

FUNC: DOCID: GE 02/15/01 12:44:44 PM  
STATUS: BATID: ORG: 001-002 OF 002

H- \*\* INTER GOVERNMENTAL TRANSFER FOR EXPENDITURE REFUNDS \*\*

IG DATE: (1) ACCTG PRD: (2) BUDGET FY: (3)  
DOCUMENT TOTAL: (4) CALC DOC TOTAL: (5)  
RECEIVING FUND: (6) RECEIVING AGENCY: (7)  
VENDOR CODE: (8) VENDOR NAME: (9)  
REFERENCE INVOICE #: (10)

NO	INV REF LINE	FUND	AGY	ORG/SOR	APPR	ACTV	OBJT/SOB	PROJECT
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
----	-----	----	---	-----	----	----	-----	-----
RPTG	DESCRIPTION				AMOUNT	I/D	LOC	RECV DT
(20)	(21)				(22)		(23)	(24)
----	-----	----	---	-----	----	----	-----	-----
PO REFERENCE		CD	AGY NUMBER		LN	COM	P/F	
-----		--	----		--	---	---	

01-

02-

A--\*HD30-ALREADY ON LAST COMP

ACTION: S SCREEN: REGP USERID: 02/16/01 09:48:45 AM  
INTRA GOVT RECURRING PV TABLE  
KEY IS DOC TYPE, NUMBER, LINE NUMBER  
DOC TYPE: (1) NUMBER: (2) AGENCY: (3) FREQ TYPE: (4)  
ENTRY START DATE: (5) ENTRY END DATE: (6) LATEST DATE: (7)  
RECEIVING FUND: (8) RECEIVING AGENCY: (9)  
REF INVOICE CODE: (10) AGY: (10) NUMBER: (10)

LINE	INV REF LINE	FUND	AGY	ORG/SOR	APPR	ACTV	OBJ/SOB	PROJECT
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
----	-----	----	---	-----	----	----	-----	-----

RPTG	DESCRIPTION	AMOUNT	LOC
(20)	(21)	(22)	(23)
----	-----	-----	----

PO REF CD	AGY NUMBER	LN	COM	P/F	GT INVOICE	REV/SREV
(24)				(25)	(26)	(27)
-----	--	---	-----	--	---	-----

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.40
SECTION	INPUT	EFFECTIVE DATE JULY 1, 1998
SUB-SECTION	LAPSE PERIOD	REVISION NUMBER 99-001

LAPSE PERIOD

GENERAL

Section 64 of the Mississippi Constitution states:

"No bill passed after the adoption of this Constitution to make appropriations of money out of the state treasury shall continue in force more than two months after the expiration of the fiscal year ending after the meeting of the legislature at its next regular session; nor shall such bill be passed except by the votes of a majority of all members elected to each house of the legislature."

The two-month period described in the previous paragraph is called the lapse period. Expenditures during the lapse period against prior BY appropriations may only be made when there exists an outstanding obligation incurred by the agency prior to the end of the FY. No expenditure against a prior BY appropriation may be made after August 31. Therefore, to assure that prior FY PVs are paid by this date, BFC sets a cutoff date each year for submitting PVs. This date is communicated to all agencies in advance.

CODING LAPSE PERIOD TRANSACTIONS

During the lapse period all PVs are to be recorded in the first (July) and second (August) accounting periods of the new FY. No PVs are to be recorded in the thirteenth accounting period.

PVs may be recorded in either the old or new BY during the lapse period. The BY field on the PV must be completed. If left blank the PV will be recorded, by default, in the new BY. The BY must correspond to the BY of the PO in order to be processed by SAAS.

See section 01.10.40 for the relationship between FY and BY.

PRIOR YEAR CASH

During the lapse period most agencies need special treasury fund cash to spend against the appropriations for both BYs. Prior to June 30, BFC will request from the agency the dollar amount to remain in the old BY. No PV is necessary. The entry to record prior year cash will be detailed on the Detail General Ledger Report (A611A) as follows:

Balance Sheet Account	Debit Amount	Credit Amount
10105 - Prior Year Cash	XXXX	
10100 - Cash in Treasury		XXXX

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.40
SECTION	INPUT	EFFECTIVE DATE JULY 1, 1998
SUB-SECTION	LAPSE PERIOD	REVISION NUMBER 99-001

In determining cash availability for old BY PVs, the SAAS system checks the balance in 10105 - Prior Year Cash. As PVs are processed against the old BY, an automatic JV will be made when the warrant is cut. This entry is as follows:

Balance Sheet Account	Debit Amount	Credit Amount
10100 - Cash in Treasury	XXXX	
10105 - Prior Year Cash		XXXX

As warrants are cleared by the State Treasurer a WR transaction is recorded. All warrants clear against 10100 - Cash in Treasury regardless of which BY the PV is recorded against. The above JV is the mechanism by which the prior year cash account is reduced for old BY expenditures.

At the end of the lapse period BFC will make the necessary entry to move any remaining cash balance out of 10105 - Prior Year Cash and into 10100 - Cash in Treasury.

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.20.50
SECTION	INPUT	EFFECTIVE DATE JULY 1, 1998
SUB-SECTION	PAYMENT OF CLAIMS FROM A PRIOR FISCAL YEAR	REVISION NUMBER 99-001

PAYMENT OF CLAIMS FROM A PRIOR FISCAL YEAR

Section 27.104.25, Miss. Code Ann. (1972) provides agencies with the authority to pay claims from the preceding FY if the following conditions are met:

- The claim is presented within one year;
- The payment of the claim does not cause the agency to exceed the amount of its prior year budget estimate as approved by DFA or its appropriation bill; and,
- There are sufficient funds in the current FY's allotment to pay the claim.

When an agency submits a PV to BFC to pay claims from the preceding FY the following statement must be included either on the PV or on a separate sheet of paper attached to the PV:

"I certify that invoice number(s) \_\_\_\_\_ is a legitimate prior year claim and the allotment balance of the prior year budget after reducing it by other similar prior year claims would be sufficient to pay this claim."

The following codes are to be used when paying prior BY payments in the current year:

- |       |   |
|-------|---|
| 60298 | Prior Year Expense - Salaries                 |
| 60598 | Prior Year Expense - Travel                   |
| 61997 | Prior Year Expense - Contractual - 1099       |
| 61998 | Prior Year Expense - Contractual              |
| 62998 | Prior Year Expense - Commodities              |
| 63298 | Prior Year Expense - Capital Outlay           |
| 63498 | Prior Year Expense - Capital Outlay Equipment |
| 69998 | Prior Year Expense - Subsidies                |

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.10
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	ERROR EXCEPTION SLIP	REVISION NUMBER 2K-003

ERROR EXCEPTION SLIP

During the pre-auditing process of PVs, BFC may take exception to further processing of the voucher as authorized in Section 7-7-33, Miss. Code Ann. (1972). The PV may be rejected in the pre-audit cycle or it may be rejected by the accounting system. An Error Exception Slip will be generated whenever a PV is rejected. The Error Exception Slip shows items that need correcting before any further processing can occur. This form (Exhibit 11.30.10-A) , contains the following information:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	Date item was pre-audited
2	PV Number (which consists of the 3-digit agency number and the serial number of the voucher)
3	Name of payee on the PV
4	Total amount of the PV
5	A check on the respective line indicates that the voucher cannot be paid due to a problem with the PO. Errors recorded in lines 11, 12, 13, and 14 generally indicate that the voucher was rejected by the accounting system. However in special circumstances these items may have been detected before being entered into the accounting system. Errors recorded on line 15 are detected before being processed by the computer.
6	The PV cannot be processed if a balance in the fund is insufficient for payment. The insufficiency could be in the cash balance (line 21), encumbered balance in the object class (budget category) (line 22), the unencumbered balance in budget category (line 23), or the unencumbered balance in the fund (line 24). The available balance will be indicated on the appropriate line.
7	Amounts in "amount" column of the PV do not add to total amount, or an extension on the invoice is not correct.
8	The PV is lacking documentation or has an error as follows:  line 41 The law requires an original invoice, per Section 7-7-27, Miss. Code Ann. (1972); however, "customer copy" is acceptable if printed on the invoice. If the original or customer copy invoice is not available, the agency director must state on the invoice "original is not available and the invoice has not been previously paid" and sign his/her name.  line 42 Totals of invoices less credit memos do not agree with the total amount of the voucher.  line 43 Description of item being purchased must appear on the invoice.

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.10
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	ERROR EXCEPTION SLIP	REVISION NUMBER 2K-003

REFERENCE

EXPLANATION

- line 44 If the invoice being submitted for payment had a previous payment against it, the number of the PV must be provided
- line 45 The agency' s name must be indicated on the invoice.
- line 46 The invoice cannot be read by BFC.
- line 47 The PV is lacking required purchase justification.
- line 48 The vendor name and number reflected on the PV do not correspond to each other.
- line 49 The invoice submitted for payment had previously been paid. The PV number where this occurred is provided for the agency' s reference.
- 9 Approved signatures are not on the voucher.
- 10 Expenditure code appears to be incorrect for the item purchased.
- 11 Exceptions noted on PVs for travel are indicated in this section of the form. Specific errors are noted on lines 81 through 89
- 12 Any other reason as explained.
- 13 Signature of employee rejecting the PV. If the agency has a question about the rejection, the BFC employee signing the Error Exception Slip should be contacted.

Batch No: \_\_\_\_\_

STATE OF MISSISSIPPI  
**ERROR EXCEPTION SLIP**

Form 11.30.10 Rev. 5-1-94

DATE RETURNED \_\_\_\_\_ (1)

PV No. \_\_\_\_\_ (2) / \_\_\_\_\_  
Dept. Serial

VENDOR \_\_\_\_\_ (3) AMOUNT \$ \_\_\_\_\_ (4)

**THIS PAYMENT VOUCHER IS BEING RETURNED TO YOU UNPAID FOR REASONS INDICATED BELOW:  
(Return this form after correction is made.)**

- (5) 10. Purchase order problem:
  - \_\_\_\_\_ 11. Purchase order number/s \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, not processed or returned by our office.
  - \_\_\_\_\_ 12. Purchase order number/balance \_\_\_\_\_/\$\_\_\_\_\_, \_\_\_\_\_/\$\_\_\_\_\_, \_\_\_\_\_/\$\_\_\_\_\_.
  - \_\_\_\_\_ 13. Purchase order number \_\_\_\_\_ line #/balance \_\_\_\_\_/\$\_\_\_\_\_, \_\_\_\_\_/\$\_\_\_\_\_, \_\_\_\_\_/\$\_\_\_\_\_.
  - \_\_\_\_\_ 14. Purchase order number \_\_\_\_\_ has a different \_\_\_\_\_ number from the payment voucher.
  - \_\_\_\_\_ 15. This payment voucher must indicate a purchase order number for object code \_\_\_\_\_.
- (6) 20. Balance in your fund insufficient to pay payment voucher.
  - \_\_\_\_\_ 21. Cash balance is deficient. Fund: \_\_\_\_\_ Balance \$ \_\_\_\_\_.
  - \_\_\_\_\_ 22. Available balance is deficient in object class \_\_\_\_\_. Balance \$ \_\_\_\_\_.
  - \_\_\_\_\_ 23. Unencumbered balance is deficient in budget category \_\_\_\_\_. Balance \$ \_\_\_\_\_.
  - \_\_\_\_\_ 24. Unencumbered balance is deficient in fund \_\_\_\_\_. Balance \$ \_\_\_\_\_.
- (7) 30. Mathematical error as indicated.
- (8) 40. Lack of required support:
  - \_\_\_\_\_ 41. Original or vendor certified copy or agent head certified copy of invoice.
  - \_\_\_\_\_ 42. Invoices not in agreement with request for payment.
  - \_\_\_\_\_ 43. Description inadequate to determine nature of items purchased or services rendered.
  - \_\_\_\_\_ 44. Indicate payment voucher number where balance of invoice is paid.
  - \_\_\_\_\_ 45. Invoice must indicate customer's name.
  - \_\_\_\_\_ 46. Invoice is not legible.
  - \_\_\_\_\_ 47. Justification for purchase required.
  - \_\_\_\_\_ 48. Vendor number is incorrect for vendor name or is not in the vendor file or missing.
  - \_\_\_\_\_ 49. \_\_\_\_\_ # \_\_\_\_\_ was previously paid on \_\_\_\_\_.
- (9) 60. Approved signature missing.
- (10) 70. Coded incorrectly. Use code number \_\_\_\_\_.
- (11) 80. Travel reimbursement problem:
  - \_\_\_\_\_ 81. Give purpose for travel on travel voucher.
  - \_\_\_\_\_ 82. Social Security Number not on payment voucher.
  - \_\_\_\_\_ 83. Travel voucher must be approved for payment.
  - \_\_\_\_\_ 84. Name and address of hotel not on bill.
  - \_\_\_\_\_ 85. Contract travel agency itinerary or exemption required.
  - \_\_\_\_\_ 86. Show travel advance credit on payment voucher.
  - \_\_\_\_\_ 87. Travel voucher must be completed in ink.
  - \_\_\_\_\_ 88. Claim single rate on hotel bill.
  - \_\_\_\_\_ 89. Give points of travel.
- (12) 99. OTHER \_\_\_\_\_

**This form must be returned to us regardless  
of the disposition of the payment voucher.**

DEPARTMENT OF FINANCE AND ADMINISTRATION

By \_\_\_\_\_ (13)

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

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.20
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	PAYMENT VOUCHERS ACTIVITY DETAIL LISTING BY VOUCHER	REVISION NUMBER 2K-003

PAYMENT VOUCHERS ACTIVITY DETAIL LISTING BY VOUCHER

The Payment Vouchers Activity Detail Listing By Voucher (report A650) is a monthly report generated by SAAS to assist the agencies in reconciling their records with SAAS. The Payment Vouchers Activity Detail Listing by Voucher is based on the current accounting period. The report lists all PVs processed within the accounting period and shows whether or not they have paid. A total of all PVs is provided for each fund. A copy of this report is provided as Exhibit 11.30.20-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for identification purposes.
2	AS OF - The accounting period for which the report was generated.
3	DEPARTMENT - The department number and agency name being reported.
4	FUND - The fund number being reported and agency name (sample report in Exhibit 11.30.20-A is blank).
5	VOUCHER TRANSACTION ID - The PV number.
6	VENDOR NAME - The name of the vendor being paid by the PV.
7	VENDOR CODE - The 11-digit statewide vendor number assigned to the vendor.
8	TRANSACTION ID - The system generated transaction number (the warrant number).
9	DATE - (first line) - The date of the warrant (AD) or the date the EFT clears Treasury.
10	DATE - (second line) - The PV date from the transaction date on the document (whether entered by the agency or defaulted to).
11	CLOSED DATE - The date the PV was approved for payment.
12	VOUCHER AMOUNT - The total amount of the PV.
13	PAID AMOUNT - The amount for which the warrant was issued.

\*\* STATE OF MISSISSIPPI \*\*  
 PAYMENT VOUCHERS ACTIVITY  
 DETAIL LISTING BY VOUCHER  
 AS OF 11/30/99  
 (2)

DEPARTMENT: (3)  
 FUND: (4)

VOUCHER TRANSACTION ID	VENDOR NAME	VENDOR CODE	TRANSACTION ID	DATE	CLOSED DATE	VOUCHER AMOUNT	PAID AMOUNT
(5)	(6)	(7)	(8)	(9)	(11)	(12)	(13)
PV8882726	COMMERCE CLEARING HOUSE INC	V0000163870	AD88800001068134	11 01 99	11 01 99		2,015.00
PV8882726	COMMERCE CLEARING HOUSE INC	V0000163870		11 01 99	11 01 99	2,015.00	
				(10)			
			DOCUMENT TOTAL:			2,015.00	2,015.00
PV8882727	MICHIE CO	V0000163852	AD88800001068135	11 01 99	11 01 99		105.00
PV8882727	MICHIE CO	V0000163852		11 01 99	11 01 99	105.00	
			DOCUMENT TOTAL:			105.00	105.00
PV8882729	STATE TREASURER 2999 *	V9999929990	AD88800001068140	11 03 99	11 03 99		27,908.34
PV8882729	STATE TREASURER 2999 *	V9999929990		11 03 99	11 03 99	27,908.34	
			DOCUMENT TOTAL:			27,908.34	27,908.34
PV8882732	BALL MECHANICAL SERVICE INC	V0000467290	AD88800001078128	11 08 99	11 08 99		880.00
PV8882732	BALL MECHANICAL SERVICE INC	V0000467290		11 08 99	11 08 99	880.00	
			DOCUMENT TOTAL:			880.00	880.00
PV8882742	BLACKWELL N AMERICAN INC	V0000405740	AD88800001068143	11 08 99	11 08 99		43.24
PV8882742	BLACKWELL N AMERICAN INC	V0000405740		11 08 99	11 08 99	43.24	
			DOCUMENT TOTAL:			43.24	43.24
PV8882743	CHICORP FINANCIAL SERVICES	V0000749100	AD88800001078129	11 08 99	11 08 99		44.50
PV8882743	CHICORP FINANCIAL SERVICES	V0000749100		11 08 99	11 08 99	44.50	
			DOCUMENT TOTAL:			44.50	44.50

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.30
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	STATEMENT OF EXPENSE BY OBJECT CODE BY FUND	REVISION NUMBER 2K-003

STATEMENT OF EXPENSE BY OBJECT CODE BY FUND

PURPOSE

The Statement of Expense by Object Code by Fund (report F121) is a monthly report generated by SAAS to assist agencies in the reporting process and in reconciling their records with BFC. The Statement of Expense by Object Code by Fund is based on the BY of the current accounting period. The report contains expenditure information for the current period (as of the date shown on the report) and year-to-date. The report summarizes all expenditures made by each object code and provides a total for each major object code and a total for all expenditures for each fund. A copy of the report is provided as Exhibit 11.30.30-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for identification purposes.
2	FOR ACCOUNTING PERIOD ENDED - The last day of the accounting period for which the report was run.
3	BUDGET YR - BY for which the report is based.
4	FUND - The fund number being reported and agency name (sample report in Exhibit 11.30.30-A is blank).
5	OBJECT - The object code and title associated with the expenditures.
6	OBJECT DESC - The title of the object code.
7	CURRENT MONTH AMOUNT - The total of all expenditures from the referenced object code for the current period (the period from the last reporting date to the date shown on the current report).
8	YEAR-TO-DATE AMOUNT - The total of all expenditures coded to the referenced object code for the BY.
9	OBJ CLASS TOT - The total for each major expenditure code as shown in the Z-1 form (refer to section 08.20.10).

RUN DATE: 12/03/99  
 REPORT ID: F121

\*\* STATE OF MISSISSIPPI \*\*  
 STATEMENT OF EXPENDITURES  
 FOR ACCOUNTING PERIOD ENDED - 11/30/99

Exhibit 11.30.30-A  
 Rev. 2K-003

(1)

FUND:  
 (4)

(2)

BUDGET YR: 00  
 (3)

OBJECT	(5)	OBJECT DESCRIPTION	(6)	CURRENT MONTH AMOUNT	(7)	YEAR TO DATE AMOUNT	(8)
60010		SALARIES AND WAGES		467,696.76		4,220,737.15	
60060		TERMINAL PERSONAL LEAVE PAY		953.23		9,580.07	
60090		CAFETERIA PLAN SALARY REDUCTION		21,679.67		182,530.14	
60110		EMPLOYERS' RETIREMENT MATCHING		47,819.74		416,539.55	
60120		FICA MATCHING		36,105.27		322,754.03	
60130		WORKERS COMPENSATION		0.00		3,013.00	
60140		GROUP HEALTH INS CONTR MATCH		31,892.00		288,001.30	
60150		GROUP LIFE INS MATCH		878.39		7,863.01	
60190		PENALTY INCOME TAX DUE		0.00		6.57	
	(9)	A1	OBJ CLASS TOT	607,025.06		5,451,024.82	
60309		SUBSISTENCE, TAXABLE MEALS		0.00		36.88	
60310		SUBSISTENCE, NON TAXABLE MEALS		686.72		7,470.44	
60311		SUBSISTENCE, LODGING		1,296.24		15,021.69	
60320		TRAVEL IN PRIVATE VEHICLE		4,366.20		36,803.36	
60340		TRAVEL IN PUBLIC CARRIER		0.00		490.50	
60360		OTHER IN-STATE TRAVEL COSTS		150.01		1,586.17	
60410		SUBSISTENCE, MEALS		507.80		2,875.29	
60411		SUBSISTENCE, LODGING		976.86		8,012.84	
60420		TRAVEL IN PRIVATE VEHICLE		20.40		171.20	
60430		TRAVEL IN RENTED VEHICLE		0.00		1,136.59	
60440		TRAVEL IN PUBLIC CARRIER		5,218.00		18,615.25	
60460		OTHER OUT OF STATE TRAVEL COST		110.75		1,314.91	
60490		FUNDS ADVANCED/OUT OF ST. TRAV		(545.40)		345.40	
		A2	OBJ CLASS TOT	12,787.58		93,880.52	

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.40
SECTION	OUTPUT	ISSUANCE DATE FEBRUARY 28, 2001
SUB-SECTION	DAILY I/G REGISTER BY DEPARTMENT	REVISION NUMBER 01-003

DAILY I/G REGISTER BY DEPARTMENT

The Daily I/G Register By Department (report A690IG) is a daily report generated by SAAS which lists cash receipt documents created during the nightly processing along with the intergovernmental transfer documents from which they were created. A copy of this report is provided as Exhibit 11.30.40-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for identification purposes.
2	RUN DATE - The date the report was run.
3	FOR CASH PROCESSED - The date the transactions were processed in SAAS.
4	BG FY - The budget fiscal year of the transaction.
5	CASH RECEIPT TRANSACTION ID - The system generated CR number.
6	DATE - The date the CR posted to SAAS.
7	ACCT CODE - The revenue code on the CR.
8	GP CUSTOMER/GT RECEIVER - The name of the agency receiving the revenue.
9	COLL FUND (collecting fund) - Indicates the source of the funds (i.e., the paying fund).
10	RECV FUND (receiving fund) - The number of the fund receiving the CR.
11	INVOICE - The invoice number associated with the GP.
12	GP/GT REF - The GP or GT document that created the CR.
13	GP OBJ - The object code charged with the payment.
14	GP BY - The budget fiscal year of the GP.
15	AMOUNT RECEIVED - The dollar amount of the transaction.

REPORT ID: A690IG (1)  
RUN DATE: 02/13/01 (2)

STATE OF MISSISSIPPI  
DAILY I/G REGISTER BY DEPARTMENT  
FOR CASH PROCESSED 02/13/01

(3)

CASH RECEIPT												
BG	TRANSACTION	ACCT		COLL RECV			GP/GT REF	GP OBJ	GP BY	AMOUNT		
FY	ID	DATE	CODE	GP CUSTOMER/GT RECEIVER	FUND FUND	INVOICE	GT LINE DESCRIPTION				RECEIVED	
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
01	CR888IG010452098	010213	45020	MS STATE BOARD OF	3777	3888	CO068109699	GP77721GP0000034	61134	2001	\$23.96	
01	CR888IG010452099	010213	49150		3777	3888		GT77700000000299			1,529.70	
DEPARTMENT 888 TOTAL											\$1,553.66	
=====												

TOPIC	EXPENDITURE AUTHORITY	SUB-SECTION 11.30.50
SECTION	OUTPUT	ISSUANCE DATE FEBRUARY 28, 2001
SUB-SECTION	INTER-GOVERNMENTAL TRANSFER REGISTER	REVISION NUMBER 01-003

INTER-GOVERNMENTAL TRANSFER REGISTER

The Inter-Governmental Transfer Register (report A657IG) is a daily report generated by SAAS which lists inter-governmental (IG) payment documents accepted during nightly processing along with the cash receipt documents which they created. A copy of this report is provided as Exhibit 11.30.50-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for identification purposes.
2	FOR TRANSFERS - The date the inter-governmental documents were processed.
3	DEPARTMENT - The department number and agency name being reported.
4	IG BUD YEAR - The budget fiscal year of the IG document.
5	IG NUMBER - The document type, agency number, and transaction ID number of the IG document.
6	CR DATE - The date of the CR document.
7	VENDOR CODE - The 11-digit number assigned to the fund being paid.
8	INVOICE NUMBER - The invoice number associated with the GP.
9	CR NUMBER - The system generated transaction number of the CR.
10	RECV FUND (receiving fund) - The number of the fund receiving the CR.
11	PAYING FUND - The number of the fund making the payment.
12	PAYMENT AMOUNT - The dollar amount of the transaction.

02/16/2001  
 REPORT ID: A657IG (1)

\*\* STATE OF MISSISSIPPI \*\*  
 INTER-GOVERNMENTAL TRANSFER REGISTER  
 FOR TRANSFERS 02/16/2001

DEPARTMENT: (3)

(2)

IG BUD YEAR (4)	IG NUMBER (5)	CR DATE (6)	VENDOR CODE (7)	INVOICE NUMBER (8)	CR NUMBER (9)	RECV FUND (10)	PAYING FUND (11)	PAYMENT AMOUNT (12)
2001	GP 888 20010001001	20010215	PFA32200000	1610380017	888 IG010473009	3888	3889	101.18
2001	GT 888 20010001002	20010215			888 IG010473073	3888	3890	660.92

TOTAL FOR AGENCY: 762.10

TOPIC	EXPENDITURES	SUB-SECTION 11.40.10
SECTION	CONTROL PROCEDURE	ISSUANCE DATE May 5, 2009
SUB-SECTION	EXPENDITURE CORRECTIONS	REVISION NUMBER 09-012

EXPENDITURE CORRECTIONS

When an agency discovers that an expenditure object code has been recorded incorrectly, the transaction may be corrected by submitting a JV to BFR. The JV should also be used to correct payments that have been made out of the wrong fund or the wrong BY. If the correction is changing the major object code, fund, or budget year, the JV must be submitted to BFR. These corrections will only be made by BFR if they are submitted with the proper documentation. For further instructions, see section 26.20.10.

The screen print of the JV with authorized signature is submitted to BFR for pre-audit and approval in SAAS. Copies of the original documentation to be corrected (e.g. PV, receipt) and the Detail General Ledger Report (report A611A) or a MERLIN report showing the original transaction being corrected must be attached to the JV. Only the page(s) of the A611A report on which the transaction appears needs to be submitted with the JV; the transaction should be highlighted or indicated in some way. For additional information on the A611A report, refer to section 26.30.30.

The agency may verify that the correction has been approved and made by BFR by reviewing the next month's A611A report or by running a MERLIN report.

J2 TRANSACTIONS

A J2 document is another type of JV transaction available to agencies which may be used for certain types of adjustments. These adjustments do not require the review or approval of BFR. J2 transactions include correcting minor object codes within the same major object class on a single fund; allocating costs to organization codes, reporting categories, project codes, etc.; correcting organization codes, reporting categories, project codes, etc.; or corrections between revenue codes. Corrections to organization codes, reporting categories, etc. may also be made to balance sheet accounts as long as all lines on the J2 have the same balance sheet account. See section 26.20.11 for a more detailed description of J2 documents.

EXAMPLE OF EXPENDITURE CORRECTION WITHIN A FUND

To correct a PV which was incorrectly charged to expenditure account code 62590 instead of 63330 in fund 3200:

<u>Account Type</u>	<u>Fund No.</u>	<u>Account Code and Description</u>	<u>Debit</u>	<u>Credit</u>
22	3200	63330-Office Machines	XXXX	
22	3200	62590-Other Supplies		XXXX

Each line on a JV that affects an expenditure code must have the vendor number in the vendor code blank on the JV.

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

TOPIC	EXPENDITURES	SUB-SECTION 11.40.10
SECTION	CONTROL PROCEDURE	ISSUANCE DATE May 5, 2009
SUB-SECTION	EXPENDITURE CORRECTIONS	REVISION NUMBER 09-012

EXAMPLES OF EXPENDITURE CORRECTIONS BETWEEN FUNDS

1. To correct a PV which was paid on fund 3100 in error and should have paid on fund 3200:

<u>Account Type</u>	<u>Fund No</u>	<u>Account Code and Description</u>	<u>Debit</u>	<u>Credit</u>
01	3100	10100 Cash in Treasury	XXXX	
22	3100	6XXXX Expenditure		XXXX
22	3200	6XXXX Expenditure	XXXX	
01	3200	10100 Cash in Treasury		XXXX

2. To correct a PV which should have paid on a 2xxx fund, but was paid on a 3xxx fund in error:

<u>Account Type</u>	<u>Fund No</u>	<u>Account Code and Description</u>	<u>Debit</u>	<u>Credit</u>
01	3XXX	10100 Cash in Treasury	XXXX	
22	3XXX	6XXXX Expenditure.		XXXX
22	2XXX	6XXXX Expenditure	XXXX	
01	2XXX	10050 Appropriation/ Allotment Balance		XXXX
02	2999	29000-Treasurer's Allotment to Agency	XXXX	
01	2999	10100-Cash in Treasury		XXXX

The entry to 2999 must be included when adjusting account 10050 on a 2XXX fund. The amounts should be the same as the amount on 10050.

When a PV is paid on the wrong fund, the entry to correct this payment affects an expenditure code and a cash (or allotment) account on each fund. All JV entries adjusting cash accounts between funds should have ADJ as the first three digits of the JV number (e.g. JV 301 ADJ09000001). This would apply to both expenditure and revenue corrections between funds, but if the correction affects a balance sheet account between funds such as 12404 or 21099, the entry should have a regular JV number (e.g. JV 301 09000000001).

The vendor code is required on all entries affecting an expenditure code. A travel code must have the PID.

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

TOPIC	EXPENDITURES	SUB-SECTION 11.40.10
SECTION	CONTROL PROCEDURE	ISSUANCE DATE May 5, 2009
SUB-SECTION	EXPENDITURE CORRECTIONS	REVISION NUMBER 09-012

EXAMPLES OF CORRECTIONS OF BUDGET YEAR

If a PV is paid out of the incorrect BY during the lapse period, a correction may be made during the lapse period by preparing two JVs: one to take the transaction out of the incorrect BY and one to post it to the correct BY.

1. For a 3XXX fund:

Reverse the incorrect BY entry:

Account Type	Fund No.	Account Code and Description	Debit	Credit
01	3XXX	10100 Cash in Treasury	XXXX	
22	3XXX	6XXXX Expenditure		XXXX

Then record in the correct BY by debiting the expenditure code and crediting the cash account.

2. For a 2XXX fund:

Reverse the incorrect BY entry:

Account Type	Fund No.	Account Code and Description	Debit	Credit
01	2XXX	10050 Approp/allotment	XXXX	
22	2XXX	6XXXX Expenditure		XXXX
01	2999	10100 Cash in Treasury	XXXX	
02	2999	29000 Treasurer's Allotment		XXXX

Then record in the correct BY by debiting the expenditure code on the 2XXX fund and account 29000 on 2999, and crediting 10050 on the 2XXX fund and 10100 on 2999.

Both JVs must have the appropriate BY in the BY blank, and the two JVs should be submitted together, along with the supporting documentation as described above. These JVs should be recorded as ADJ entries (e.g. JV 301 ADJ09000001 and JV 301 ADJ08000001). The vendor code is required on all entries affecting an expenditure code. A travel code must have the PID.

EXAMPLE OF CORRECTIONS WITHIN SAME MAJOR OBJECT CLASS ON A SINGLE FUND

Account Type	Fund No.	Account Code and Description	Debit	Credit
22	3200	62370-Education Supplies	XXXX	
22	3200	62590-Other Supplies		XXXX