

**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

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DEPARTMENT OF FINANCE AND ADMINISTRATION**

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SECTION	OVERVIEW	ISSUANCE DATE September 2, 2011
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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 BFR.

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

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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

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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  
14050 Food Stamp Inventory  
14100 Inventory of Materials and Supplies  
14200 Inventory of Stores for Resale  
14210 Inventory - Raw Materials

PREPAID EXPENSES

14500 Prepaid Items

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

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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 CMLA 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

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

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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 ASSETS

33500 Restricted for Other Purposes  
 33600 Unrestricted Net Assets

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  
 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

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- 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
  - 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

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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

- 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

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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
- 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

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- 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

- 41500 DWFP Fees and Permits
- 41510 DWFP License Sales
- 41511 Marine Resources License Sales
- 41520 DWFP - Lake Sales
- 41530 DWFP - Boat Registration & Titling
- 41540 DWFP - Park User Fees
- 41541 DWFP - Gross Golf Revenue
- 41545 DWFP - Museum Fees
- 41546 DWFP - Shooting Range Fees
- 41550 DWFP - Timber Sales (escrow fund)
- 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
- 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)

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- 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
- 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

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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)  
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

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- 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 reimbursements, see 44000-44395)
- 45010 Sales of Supplies and Services Outside of 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
- 46030 Other Sales
- 46040 Gain on Disposal of Capital Assets

ESCHEATS AND AWARDS 46100-46199

- 46100 Escheated Property
- 46110 Awards for Damages

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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 Notes and Bonds 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  
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

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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

**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.

SALARIES, WAGES AND FRINGE BENEFITS 60000-60299

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)

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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
		<u>TRAVEL AND SUBSISTENCE - IN STATE 60300-60399</u>
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
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

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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

**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

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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

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  
 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

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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  
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

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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 (magazines, newspapers, periodicals, use code 62150)  
 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  
 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

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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  
61995 07 MDES - Contractual IS/Telephone  
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)

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)

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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)

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  
 62295 MDES - IS Repair & Accessory

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

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62460 po Wearing Material, Dry Goods and Personal Items for Wards  
62470 po Food for Persons  
62472 po Food Supplements  
62475 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 (not capital outlay)  
62600 po Collections of Art and Historical Treasures  
62700 po Livestock and Wildlife  
62800 Procurement Card/Commodity Purchases  
62900 Intergovernmental Commodity Purchases  
62993 Reimbursable Travel - Commodities  
62994 Petty Cash Expense - Commodities  
62998 Prior Year Expense - Commodities  
62999 Commodities - No P.O. Required (BFC approval required)

**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

LAND 63100-63199

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

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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
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
3434	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

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

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		<u>INFRASTRUCTURE - 63500-63599</u>
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

		<u>OTHER 63990 - 63999</u>
63995	D2	MDES - IS/Telephone Equipment
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)

**SUBSIDIES, LOANS AND GRANTS**

67000		Subsidies, Loans and Grants - GAAP Package Adjustment
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**SUBVENTIONS AND SHARED REVENUES**

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

		<u>SCHOOL APPORTIONMENTS - DIRECT TO TREASURIES 64000-64199</u>
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

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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

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 also codes 64360, 64560 and 64720)  
64660 Emergency Management Funds (see also codes 64260 and 64470)  
64680 Apportionments to Other States  
64690 Other Grants to Political Subdivisions

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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 also codes 64360, 64560 and 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)

**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 and Interest Claims  
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

**STATE OF MISSISSIPPI  
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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  
 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

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

MISCELLANEOUS EXPENSE ACCOUNTS 78600-88999

78900 Depreciation and Amortization Expense  
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

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**TRANSFERS AND REFUNDS**

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

	<u>TRANSFERS OF FUNDS 89100-89299</u>
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
	<u>REFUNDS - OUTSIDE 89300-89399</u>
89300	Miscellaneous Refunds
	<u>UNEXPENDED BALANCES 89400-89499</u>
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)
	<u>LOANS BETWEEN FUNDS 89500-89599</u>
89510	Loans Made to Other Funds
89520	Loans Repaid to Other Funds
	<u>REVOLVING FUNDS 89600-89699</u>
	<u>OTHER 89900 - 89999</u>
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 June 16, 2011
SUB-SECTION	DESCRIPTION OF BALANCE SHEET ACCOUNTS	REVISION NUMBER 11-013

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).

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- 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.

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- 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  
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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  
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- 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).

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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.

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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  
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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.

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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.

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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.

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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.

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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.
- 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.

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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.)

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- 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.
- 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).
- 20220 AFDC Recovery Payable  
Amounts owed as a result of Mississippi Department of Human Services (MDHS) collecting overpayments of AFDC.

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- 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.
- 21000 Accrued Wages Payable  
Wages earned by employees but not yet paid.

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- 21010      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.
- 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.

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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.

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- 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.

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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.

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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.

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- 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 ASSETS
- 33500      Restricted for Other Purposes  
  
Segregation of a portion of net assets for amounts that should be restricted for purposes other than specifically identified.
- 33600      Unrestricted Net Assets  
  
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.

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35350 Unreserved - Designated for Insurance Benefits

36100 Segregation of a portion of fund balance for the payment of insurance benefits to employees.  
Unreserved - Undesignated - Adjustments to Fund Balance  
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.

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- 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.

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- 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 September 2, 2011
SUB-SECTION	DESCRIPTION OF EXPENDITURE ACCOUNTS	REVISION NUMBER 12-004

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  
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- 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.
- 60145 Penalty - Group Health Insurance Contributions  
Payment of penalty on late payment of insurance contributions.

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- 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.
- 60195            Penalty - State Tax Contributions  
Penalties assessed to agencies from the State Tax Commission for failure to report state tax withholdings timely.

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- 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.
- 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.

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- 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.
- 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

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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

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.

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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.
- 60598            Prior Year Expense - Travel  
                     Payment of prior budget year expenses in the current budget year.

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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  
Rewards for capture of escaped convicts or trapping of certain wildlife.

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61060 03 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.

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.

61320 07 Promotional Expenses (Mississippi Development Authority only)

Includes display and booth rentals, electricity, and other incidental expenses related to promotion of the State.

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- 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.
- 61470 Capitol Facilities - Rental (see also 61420)  
Rent of office space from DFA Office of Capitol Facilities.

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- 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.
- 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.

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- 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](http://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.
- 61604                      Engineering Services - SPAHRS - Contract Worker  
                 Fees paid to various types of professional engineers (for SPAHRS use only).

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- 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.
- 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.

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- 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)
- 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.

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- 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.
- 61646 07 Veterinary Services  
Fees paid for veterinary services.
- 61650 State Personnel Board Fees  
Fees paid to the Personnel Board.

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- 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)
- 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.



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- 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.
- 61714            Consumer Fees for Third-Party Processing  
Consumer third-party processing fees.
- 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.
- 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.

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- 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.
- 61730 07 Laundry, Dry Cleaning and Towel Service  
Laundry, dry cleaning, towel, rag, uniform, and walk-over mat service.
- 61740 07 Salvage, Demolition and Removal Service  
Waste disposals, BFI, land fill charges and similar types of removing and destruction of waste.
- 61741 07 Environmental Contamination Cleanup  
Cleanup of ground/water contaminates, underground storage tanks, etc., on land purchased for right



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- 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.
- 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).

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- 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).
- 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.

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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.

61995 07 MDES - Contractual IS/Telephone

For MDES Use Only - Information Systems in lieu of 61902 through 61989.

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.

61998 Prior Year Expense - Contractual

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

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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.

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

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- 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.

**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.
- 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.

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- 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.
- 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

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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.

62295 MDES - IS Repair & Accessory

For MDES Use Only. This includes, repair parts, equipment and accessories for DP equipment and telephone systems (individual unit cost not exceeding \$1,000).

**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.

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.

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- 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.
- 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

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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.
- 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

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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.

62595 po

Other Equipment (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.

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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 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.

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- 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.
- 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

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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

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 strippers.

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

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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  
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.

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- 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  
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.

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- 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  
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

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OTHER

63995	D2	MDES - IS/Telephone Equipment  For MDES Use Only. Purchase and/or lease payments of IS equipment, including mainframe, midrange and microcomputer systems equipment and data communications equipment. This also includes telephone systems and related equipment.
63996	D4	Capital Outlay - No P. O. Required  Requires prior approval from BFC.
63997	D3	Capital Outlay - No P. O. Required  Requires prior approval from BFC.
63998	D1	Capital Outlay - No P.O. Required  Requires prior approval from BFC.
63999	D2	Capital Outlay - No P.O. Required  Requires prior approval from BFC.

SUBSIDIES, LOANS AND GRANTS

67000	Subsidies, Loans and Grants - GAAP Package Adjustment
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SUBVENTIONS AND SHARED REVENUES

Revenues diverted to or shared with counties, municipalities, school districts and other local sub-divisions.

SCHOOL APPORTIONMENTS - DIRECT TO TREASURIES

64010	Per Capita Funds
64020	MS Adequate Education Program Funds
64030	Chickasaw School Funds
64040	Vocational Education Funds (see also 61790 and 64140)
64045	Vocational Education Equipment Reimbursements (see also 64141 and 64635)
64050	School Lunch Funds (see also 64620 and 64710)
64130	Junior College Support Funds
64140	Junior College Vocational Funds (see also 64040)

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- 64141 Junior College Vocational Equipment Reimbursements (see also 64045 and 64635)
- 64145 Junior College Adult Literacy
- 64146 Junior College Skills Enhancement
- 64150 Homestead Exemption (separate school districts) (see also 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**

- 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)

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- 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

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 also 64360, 64560 and 64720)

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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)

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 also 64360, 64560 and 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.

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- 64930            Payments for MSMA  
  
                    Reimbursement of expenditures incurred from mission assignments by MEMA to jurisdictions within the State of Mississippi.
- 64935            Payments for EMAC  
  
                    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 and Interest Claims
- 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

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

65250 Arbitrage Rebates

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



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- 66200 Retirement Benefits  
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.

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**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

**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

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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.
- 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 and Amortization Expense  
To record depreciation and amortization of bond discount and bond issuance costs.
- 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.
- 78942 MACS Savings Trust Account Withdrawals  
Used for qualified and non-qualified withdrawals from MACS.

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- 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  
  
Transfer of allocated cost between funds within the same agency. Amounts in revenue 49160 must equal this account.
- 89200            MDHS Federal Fund Payments

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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.