

DIVISION OF ACCOUNTS AND REPORTS POLICY MANUAL

Revision Date 07/01/11
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SUBJECT

Uniform Transfer Classification Accounts

PURPOSE

To identify and define the transfer classifications prescribed by the Director of Accounts and Reports for use in the state accounting system.

AUTHORITATIVE REFERENCES

K.S.A. 75-3728

GENERAL INFORMATION

Introduction

K.S.A. 75-3728 makes the Director of Accounts and Reports responsible for formulating a central accounting system and maintaining central accounting records. This statute requires state agencies to maintain uniform classifications of accounts and reports as prescribed by the Director. This statute further requires the Director to design, revise, and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for all state agencies.

PROCEDURES

None

CONTACT SOURCES

1. Requests to establish, revise, or delete transfer accounts should be directed to:

Division of Account and Reports
Administrative Operations Section
Financial Integrity Team

2. Requests for assistance in determining proper transfer account classifications, when the proper classification cannot be determined from the account listing or coding guide, should be directed to:

Division of Accounts and Reports
Administrative Operations Section
Delegated Audit Team

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TRANSFER CLASSIFICATION ACCOUNTS

A transfer is transaction which decreases a fund balance in the State Treasury and increases another fund balance in the State Treasury by an equal amount as required by statute, project grant, or revenue bond covenant, etc. This does not include transfers for reimbursement of services, commodities or equipment.

7600 REVENUE TRANSFERS

****76000 Revenue Transfers***

- 766010 Operating Transfers In
- 766020 Operating Transfers Out
- 766030 Residual Transfers In
- 766040 Residual Transfers Out
- 766050 Federal Subgrant Transfers In
- 766070 Operating Transfers In – Interest Allocation
- 766080 Operating Transfers Out – Interest Allocation
- 766090 Revenue Transfer – State General Fund
- 766100 State Fair Capital Improvements Transfers
- 766110 Local Ad Valorem Tax Reduction Transfers
- 766120 School District Income Tax Transfers
- 766140 County and City Revenue Sharing Transfers
- 766150 School District Capital Improvements Transfers
- 766160 State Water Plan Transfers
- 766170 Faculty Distinction Matching Transfers
- 766190 State Highway Fund Transfers
- 766200 To From Plan Administrators Transfers
- 766210 Advances to Holding Account Transfers
- 766220 Refund of Advances to Holding Account Transfers
- 769130 Agency Funds Authorized Debt Service Transfers

7700 EXPENSE TRANSFERS

****77200 Debt Service Transfers***

- 772100 Debt Service Transfer Principal
- 772110 Debt Service Transfer Interest
- 772120 Debt Service Transfer Arbitrage

*Intermediate Classification – Do not use; A more detailed classification must be used.

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**77300 Expense Transfers*

773100 Federal Subgrant Transfer Out
773200 Federal Indirect Cost Transfer Out
773290 Federal Indirect Cost Transfer In
773300 Interfund Transfer Out
773800 To Trustee for Defeased Bonds Transfers

*Intermediate Classification – Do not use; A more detailed classification must be used.