

Volume No. 1—Policies & Procedures	TOPIC NO.	20405
Function No. 20400—Inter- and Intra-Agency Transactions	TOPIC	INTER-AGENCY TRANSACTIONS
	DATE	October 2004

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Overview

Introduction The Interagency Transfer (IAT) Voucher, Form DA-02-039, is initiated by an agency crediting itself for goods/services rendered and/or transferring expenditures or revenue to another agency. An IAT voucher must not be used for transferring expenditures or revenue within the same agency. Use an Agency Transaction Voucher (see CAPP Topic No. 20410, *Intra-Agency Transactions*.) for transfer entries within the same agency.

An IAT must be used whenever charges are incurred between agencies. The credit agency usually initiates the IAT. See "IAT Submission" for exceptions to this procedure. The Commonwealth Accounting and Reporting System (CARS) automatically credits the agency for the indicated revenue without the receipt and deposit of a check from the charge agency.

Policy

IAT Processing Deadline IAT's must be processed by the charge agency within 30 days of receipt of the goods/services rendered or the IAT, whichever is later.

IAT Voucher Form The *IAT Voucher* (Form DA-02-039) is a five-part form which must be coded by both the Credit and Charge agencies.

At least one charge transaction and one credit transaction distribution coding line are required for each IAT voucher submitted. The charge agency coding must be entered directly under the corresponding coding for the credit agency. **The charge agency may not modify the credit agency's line of coding and vice versa.**

The total amount of all charge lines of coding must equal the total amount of all credit lines of coding.

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Any information entered must be in ink or typewritten.

In specific cases, the IAT voucher may be a computer printout, e.g., billings from the Fleet Management. If additional lines are needed for manually-prepared IATs, the *Distribution Continuation Sheet* (DA-02-038A) must be used.

Financial Documentation Requirements

Grantor agencies should support Statewide paperwork reduction efforts and should not impose excessive financial documentation submission requirements on grantee agencies. Grantor agencies must limit documentation requirements in support of interagency billings for grants and contracts to the following:

- 1) A completed interagency transfer form (or an approved facsimile)
- 2) A signed and certified summary report of expenditures

The detailed financial documentation such as

- vendor invoices,
- contracts,
- travel vouchers, and
- receiving reports

supporting interagency billings for grants and contracts must be maintained on file by the grantee agency.

When necessary, exceptions to these documentation requirements may be negotiated between the grantor and grantee agencies.

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Agencies That Don't Use IATs Several state agencies have been allowed to eliminate the use of IAT's. These agencies should be treated as a vendor. Payments should be made to these agencies via EDI using batch types 3, R and X.

The following agencies do not **process or accept** IAT's:

Agency No.	Agency Name
204	The College of William and Mary
207	The University of Virginia
208	Virginia Polytechnic Institute & State University
209	University of Virginia Medical Center
215	<i>University of Mary Washington</i>
216	James Madison University
217	Radford University
221	Old Dominion University
229	Virginia Polytechnic Institute & State University— Extension and Agricultural Experiment Station Divisions
236	Virginia Commonwealth University
246	University of Virginia's College at Wise
247	George Mason University
268	Virginia Institute of Marine Science
407	Virginia Port Authority
948	Southwest Virginia Higher Education Center

The following agencies do not **accept** IAT's:

Agency No.	Agency Name
109	<i>Division of Legislative Automated Systems</i>
182	<i>Virginia Employment Commission – Unemployment Compensation Reimbursement</i>

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Procedures

IAT Form Preparation

The IAT voucher is a multiple-use form designed to record various transfer transactions for different agencies.

Form preparation is divided into two parts:

- Voucher
- Distribution Coding

[Form handling and submission are detailed below in "IAT Submission."]

The following is a description of each item (block, column, space) on the form. These descriptions are for general reference by both the credit and charge agencies in entering their respective information.

Refer to Transaction Code Edit Indicators found in CAPP Topic No. 60103, *Transaction Codes*, to determine if the items listed below are

- required,
- optional, or
- should be left blank.

Changes made to IAT line items entered by another agency must be reviewed and initialed by the originating agency to signify approval before submission to CARS.

IAT Form Layout

The item numbers below correspond with the circled numbers shown on the sample IAT and Distribution Continuation Sheet.

Circled Item Number	Form Field	Description
1	Credit Agency	Enter the name of the agency supplying the goods and/or services.
2	Code	Three-digit code number of the credit agency.
3	Address	Credit agency's accounting office location: Street, city, state, and zip code.

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IAT Form Layout IAT Form Layout, (continued)

Circled Item Number	Form Field	Description
4	Invoice Number	Number of the invoice, if applicable, rendered by the agency supply the goods and/or services.
5	Invoice Date	<u>If an Invoice Number was entered in Item 4</u> , enter the date the agency's invoice was rendered.
6	Requisition Number	If goods/services were requested on a requisition form, enter the number of the applicable requisition.
7	Charge Agency	Name of the agency receiving the goods/services.
8	Code	Three-digit code number of the charge agency.
9	Address	Accounting office location (street, city, state and zip code) of the charge agency.
10	Shipped To	Name of the person or address <u>if different from Item 9</u> to which the goods/services were sent or rendered.
11	Agency Reference No.	15-digit number used by agencies for any Reference No. purpose. (This number is not keyed into CARS.)
12	Date of Delivery	Date (month, day, year) that goods were delivered or services performed.
13	Description of Services	Brief description of each article or good/service.

Attaching IAT Separate Listings

A separate listing may be attached to each copy of the IAT itemizing quantities, units, unit prices, etc. If attached, a notation stating the number of attached pages must be entered in Item 13 and the total amount entered in Item 17.

Circled Item Number	Form Field	Description
14	Quantity	Total number of units of each good/service.
15	Unit	Unit of measure for the quantity (hour, pound, dozen, each, etc.)
16	Unit Price	Amount charged for the unit in Item 15.

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Attaching IAT Separate Listings IAT Form Layout, (continued)

Circled Item Number	Form Field	Description
17	Amount	Dollar amount charged for the good/service (quantity multiplied by unit price).
18	Total This Sheet	Total dollar amount of all goods/services itemized on this IAT voucher form only, including attached lists.
19	Total Sheet 2, 3, & 4	When additional IAT voucher forms are used to list all goods/services: <ul style="list-style-type: none"> • Total amount of each additional "sheet" must be entered in the corresponding blocks on the <u>first</u> voucher, • Cross out or line through the transfer distribution coding section on each <u>additional</u> "sheet," and • Number each IAT voucher as "Page _____ of _____" in the upper, right-hand corner.
20	Amount Certified for Payment	Total dollar amount of the IAT voucher which is the sum of Items 18 and 19 entered on the first voucher form and is the amount the charge agency certifies for payment to the credit agency.
21	Trans	Three-digit transaction code—See "Distribution Coding" section below.
22	Agency	Three-digit agency code number (See CAPP Topic No. 60104, <i>Agency and FIPS Codes</i>).
23	GLA	(Leave Blank) Three-digit general ledger account.
24	Fund/Detail	Two digit fund or four-digit fund detail code (See CAPP Topic No. 60106, <i>Fund Codes</i>).
25	FFY	Required four-digit funding fiscal year.
26	Prog	Three-digit program code (See CAPP Topic No. 60107, <i>Program Codes</i>).
27	Sub	Two-digit subprogram.

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IAT Form Layout, (continued)

Circled Item Number	Form Field	Description
28	Ele	Two-digit element.
29	Object	Four-digit expenditure object code (see CAPP Topic No. 60108, <i>Expenditure Codes</i>).
30	Revenue Source	Five-digit revenue source code (see CAPP Topic No. 60109, <i>Revenue Source Codes</i>).

Cash Transfer Codes 182 and 382

When transaction codes 182 and 382 (cash transfer codes) are used:

- Object code and the Revenue Source codes must be left blank, and
- Fund Detail code must not be general fund (0100/1100)

Intra-Governmental Service Revenue Source Codes

A recovery of cost, Transaction Code 140, involves designated intra-governmental service (IGS-Fund 06) agencies supplying goods/services to other agencies on a reimbursable basis.

Specific revenue source codes have been assigned for IGS agencies to record the appropriate credits (GLA 964). The revenue codes below will be used solely by the designated agency.

Revenue Code	IGS Agency Number	IGS Agency
03023	136	Virginia Information Technologies Agency
03024	136	Virginia Information Technologies Agency
03025	194	Department of General Services
03026	194	Department of General Services
03027	194	Department of General Services

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IAT Form Layout, (continued)

Circled Item Number	Form Field	Description
31	Amount	Detailed dollar and cents amount to be distributed to the codes entered on that coding line.
32	Project	Five-digit project code number (see CAPP Topic No. 60110, <i>Project Codes</i>).
33	TK	Two-digit project task.
34	PH	Two-digit project phase.
35	Cost Code	Three-digit cost code (see CAPP Topic No. 60105, <i>Cost Codes</i>).
36	FIPS	Three-digit FIPS code (see CAPP Topic No. 60104, <i>Agency and FIPS Codes</i>).
37	PSD	Three-digit PSD code (see CAPP Topic No. 60104, <i>Agency and FIPS Codes</i>).
38	Agency Reference	Nine-digit agency reference number.
39	Invoice Date	Eight-digit supplying agency invoice date.
40	Invoice No.	12-digit supplying agency invoice number.
41	Due Date	<p>Eight-digit (MMDDYYYY) payment date.</p> <p><u>If not applicable, leave blank. Do not enter in CARS.</u></p> <p>While IATs are not subject to the <i>Prompt Payment Act</i>, the due date requirements are 30 days from date of delivery of goods/services or receipt of invoice/IAT, whichever is later.</p>
42	Reference Document No.	Leave blank.
43	SX	Leave blank.
44	Check Box	Leave blank.
45	Description	Optional.
46	Current Document No.	Leave blank.
47	SX	Leave blank.
48	Subsidiary Account	<p>Six-digit subsidiary account number.</p> <p>Leave blank—unavailable in CARS.</p>
49	Multi-Purpose	Six-digit, multi-purpose code.

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Intra-Governmental Service Revenue Source Codes (continued)

Circled Item Number	Form Field	Description
50	Initials	Initials of person checking correction of voucher.

Ensure IAT Voucher Accuracy Primary responsibility for the completion and accuracy of the voucher and attachments rests with the Approving Officer. If the agency initiating the form has not properly completed its portion, the form should be returned to that agency before CARS processing is initiated.

Circled Item Number	Form Field	Description
51	Voucher Number	Eight digit voucher document number assigned by the charge agency for internal control purposes.
52	Voucher Date	Date (MM/DD/YYYY) of the agency voucher number (item 51) indicating when the IAT voucher was certified and approved.

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Interagency Transfer Invoice (IAT) Form

DA-02-038 (REV. 7/88)
COMMONWEALTH OF VIRGINIA
DEPARTMENT OF ACCOUNTS

INTERAGENCY TRANSFER INVOICE

SUPPLIED BY: CREDIT		SUPPLIED TO: CHARGE	
AGENCY (1)	CODE (2)	AGENCY (7)	CODE (8)
ADDRESS (3)		ADDRESS (9)	
INVOICE NUMBER (4)	DATE (MM/DD/YY) (5)	SHIPPED TO (10)	
REQUISITION NUMBER (6)		AGENCY REFERENCE NO. (11)	

DATE OF DELIVERY OR SERVICE (12)	DESCRIPTION OF ARTICLES OR SERVICES (13)	QUANTITY (14)	UNIT (15)	UNIT PRICE (16)	AMOUNT (17)

NOTE:

SECTION 9 OF THE COMMONWEALTH OF VIRGINIA ACCOUNTING POLICIES AND PROCEDURES MANUAL LISTS TRANSACTION CODES AUTHORIZED FOR USE ON THIS DOCUMENT.

I certify that this voucher is in agreement with the merchandise or service for which payment is being made; and further, that computations and coding on the voucher are correct and discounts taken are proper.

Initial: (50)

VOUCHER NUMBER (51)	DATE (MM/DD/YY) (52)
TOTAL THIS SHEET (18)	
TOTAL SHEET 2	
TOTAL SHEET 3 (19)	
TOTAL SHEET 4	
AMOUNT CERTIFIED FOR PAYMENT (20)	

TRANSFER DISTRIBUTION

TRANS	AGENCY	GLA	FUND		FPY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT		
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
COST CODE	FPS	PSD	AGENCY REFERENCE			DATE		INVOICE NUMBER		DUE DATE		REFERENCE DOC NUMBER		
(35)	(36)	(37)	(38)			(39)		(40)		(41)		(42)		
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE				
(45)						(46)		(47)	(48)	(49)				

TRANS	AGENCY	GLA	FUND		FPY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT		
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH
COST CODE	FPS	PSD	AGENCY REFERENCE			DATE		INVOICE NUMBER		DUE DATE		REFERENCE DOC NUMBER		
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE		CHECK IF EXPENDITURE DISTRIBUTION CONTINUATION SHEETS ARE ATTACHED		

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Distribution Continuation Sheet Form

Commonwealth of Virginia
Form DA-62-688A (7-03)

DISTRIBUTION CONTINUATION SHEET

Page ____ OF ____

AGENCY NAME _____

VOUCHER _____ DATE _____
(MM DD YY)

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT			
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH	
COST CODE	FPS	P80	AGENCY REFERENCE			DATE	INVOICE NUMBER			DUE DATE			REFERENCE DOC NUMBER		SX
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE					

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT			
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH	
COST CODE	FPS	P80	AGENCY REFERENCE			DATE	INVOICE NUMBER			DUE DATE			REFERENCE DOC NUMBER		SX
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE					

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT			
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH	
COST CODE	FPS	P80	AGENCY REFERENCE			DATE	INVOICE NUMBER			DUE DATE			REFERENCE DOC NUMBER		SX
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE					

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT			
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH	
COST CODE	FPS	P80	AGENCY REFERENCE			DATE	INVOICE NUMBER			DUE DATE			REFERENCE DOC NUMBER		SX
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE					

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT	PROJECT			
			FUND	DET		PROG	SUB	ELE				PROJECT	TK	PH	
COST CODE	FPS	P80	AGENCY REFERENCE			DATE	INVOICE NUMBER			DUE DATE			REFERENCE DOC NUMBER		SX
DESCRIPTION						CURRENT DOCUMENT NUMBER		SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE		CHECK IF EXPENDITURE DISTRIBUTION CONTINUATION SHEETS ARE ATTACHED			

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Distribution Coding

At least one transfer distribution coding line must be completed by each agency. Selecting the appropriate transaction code is a key element in distribution coding.

Do not use disbursement (check writing) transaction codes on an IAT. For instance, transaction codes 316 and 324 are not allowed on an IAT. Transaction codes with a 4 in Batch Types may be used on an IAT.

See CAPP Topic No. 60103, *Transaction Codes*, for a complete list of transaction codes.

Listed here are a few of the most common transaction codes, including the credit or charge status of an agency coding an IAT.

Trans Code	Transaction Title
C R E D I T A G E N C Y	
116	Transfer – Cash Pass Thru In – Increase
134	Transfer - Deferred Revenue – Increase
136	Transfer - Revenue Increase [Transaction Code 136 may also be used by a charge agency for recording its portion of State sales tax revenue as calculated under the provisions of Section 58-441.25, <i>Code of Virginia</i> .]
140	Internal Service Fund Recovery
180	Transfer - Expenditure – Decrease
182	Cash Transfer In - Nongeneral Funds
189	Transfer - Deposits Held in Suspense – Increase
193	Transfer - Expenditure Refund – Increase
194	Transfer - Revenue Refund – Decrease
C H A R G E A G E N C Y	
340	Transfer - Revenue – Decrease
380	Transfer - Expenditure – Increase
382	Cash Transfer Out - Nongeneral Funds
389	Transfer - Deposits Held in Suspense – Decrease
394	Transfer - Revenue Refund – Increase
434	Transfer - Deferred Revenue – Decrease
440	Internal Service Fund Recovery – Decrease
460	Transfer - Trust Fund Payments – Increase
493	Transfer - Expenditure Refund – Decrease
497	Transfer – Cash Pass Thru Out - Increase

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IAT Submission

Charge agencies—the agency receiving the goods or services—can enter IATs via CARS on-line data entry facilities. IAT's entered online do not require that the name and address be entered. IAT's may also be entered via disk transmission.

DOA recognizes that having the charge agency batch and data enter Interagency Transfer forms may not be the most efficient method in all cases. Therefore, an agency may request to deviate from the established procedure and have the credit agency batch and data enter the documents. DOA will review the request and notify the agency in writing if approved. Requests for exceptions to submission requirements should be directed to the Manager, General Accounting.

Sales Tax Returns

Agencies which collect State Sales Tax are required to file a sales tax return with the Department of Taxation on a monthly or quarterly basis (§58.1-615, *Code of Virginia*). See CAPP Topic No. 20205, *Deposits*, for details on recording the collection of sales tax.

The agency should complete the sales tax return and prepare an IAT to transfer the sales tax by the due date established by the Department of Taxation.

TAX's Coding for Sales Tax

The Department of Taxation's line of coding is as follows:

Trans Code	Agy	Fund	FFY	Rev Src	Amount
136	161	0100	XXXX	01083	XXXX

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Agency's Coding for Sales Tax

The Agency's lines of coding are as follow:

Trans Code	Agy	Fund	FFY	Rev Src	Amount
389	XXX	0100	XXXX	N/A	XXXX
136 This line is the Agency's Dealer's Discount (§58.1-622, <i>Code of Va.</i>)	XXX	Record this revenue in fund from which the majority of the operating funds are derived.	XXXX	09060	XXXX

IAT & Sales Tax Return Processing

After completing the IAT, batch the IAT and enter it into CARS through the normal process.

Attach a screen print or a copy of the transmittal listing to the sales tax return and forward it to the Department of Taxation by the return due date.

Health Care IATs

Agencies may need to prepare and submit IATs to request refunds for credits due the agency or to pay additional charges due the Health Insurance Fund (HIF).

Batch these IATs separately as these will be held on pre-audit hold until reviewed by DOA. See CAPP Topic No. 50430, *Health Insurance*, for procedures related to Health Care IAT's.

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Internal Control

Internal Control

If the agency initiating the IAT has not properly completed its portion, the IAT should be returned to the originating agency before being processed in CARS. Interagency transfers must be approved by an authorized individual on the agency's signatory form.

Records Retention

Time Period

Retain for 5 years or until audited.

Contacts

DOA Contact

Director, General Accounting
Voice: (804) 225-2244
FAX: (804) 225-4250
E-Mail: gacct@doa.virginia.gov

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Subject Cross References

References	<p>CAPP Topic No. 20205, <i>Deposits</i></p> <p>CAPP Topic No. 20410, <i>Intra-Agency Transactions</i></p> <p>CAPP Topic No. 50430, <i>Health Insurance</i></p> <p>CAPP Topic No. 60103, <i>Transaction Codes</i></p> <p>CAPP Topic No. 60104, <i>Agency and FIPS Codes</i></p> <p>CAPP Topic No. 60105, <i>Cost Codes</i></p> <p>CAPP Topic No. 60106, <i>Fund Codes</i></p> <p>CAPP Topic No. 60107, <i>Program Codes</i></p> <p>CAPP Topic No. 60108, <i>Expenditure Codes</i></p> <p>CAPP Topic No. 60109, <i>Revenue Source Codes</i></p> <p>CAPP Topic No. 60110, <i>Project Codes</i></p>
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