Flow Chart for Recording Interfund/Intrafund Services Provided and Used

Inter/Intrafund JE

Observe the Fund #s

IF

Non-Governmental Funds (4-5-6)

Use Regular (non-interfund/intrafund) Accounts

IF

Governmental Funds (1-2-3)

Same Fund Numbers (different DeptID)

Intrafund

Service Provider: Credit Approp.-7 (571000-574200)
Service Receiver: Debit regular expense account

Different Fund Numbers

Interfund

Service Provider: Credit Interfund Revenue Accts 778000-778412,
Service Receiver: Debit Interfund Exp. Accts. 536720-537320 for the equal amount.

Illustration 2.0