Flow Chart for Recording Interfund Services Provided and Used

Interfund Journal Entry

Observe the Fund Numbers

Non-Governmental Funds (4-5-6)
Non-Governmental Funds (4-5-6)

Use Regular (non-interfund/intrafund) ACCOUNTS
Use Regular (non-interfund/intrafund) ACCOUNTS

Service Provider: Credit
Approp. - 7
Service Provider: Credit
Approp. - 7

Service Receiver: Debit
regular expense account
Service Receiver: Debit
regular expense account

Governmental Funds (1-2-3)
Governmental Funds (1-2-3)

Same Fund Numbers (different DeptID)
Same Fund Numbers (different DeptID)

Intrafund
Intrafund

Service Provider: Credit Interfund
Revenue Accts 778000-778380,
Service Provider: Credit Interfund
Revenue Accts 778000-778380,

Service Receiver: Debit Interfund
Exp. Accts. 536720-537280 for the
Service Receiver: Debit Interfund
Exp. Accts. 536720-537280 for the
equal amount.
equal amount.

Different Fund Numbers
Different Fund Numbers

Interfund
Interfund

Illustration 2.0