



85.95 Interfund/Interagency Activities - Illustrative Entries

85.95.10

July 1, 2001

These entries are for illustrative purposes

The situations in this section illustrate the accounting treatment of some typical interfund/interagency activities. These entries are for illustrative purposes **only** and should **not** be considered all-inclusive. Entries posted to GL Code Series 71XX “In-Process” in treasury and treasury trust accounts also require an entry from the Office of the State Treasurer as illustrated below to clear the GL In-Process codes.

	Dr.	Cr.
In-Process (71XX)	xxx	
Current Treasury Cash Activity (OST Only) (4310)		xxx

The entry would be reversed for In-Process debit amounts.

85.95.20

July 1, 2003

Transfers of equity

To record the transfer of a fund balance from a discontinued local account to the General Fund. For purposes of this example, assume there is cash as well as outstanding receivables and payables in the discontinued account and that the discontinued account is a governmental fund type account. Refer to Subsection 85.90.50.a.

Discontinued Account:

	Dr.	Cr.
Payables - Short-Term (51XX)	xxx	
Cash Revenue (3210) or Noncash Revenue (3220)	xxx	
Revenue Source Code (0679) Equity Transfers Out		
Cash In Bank (1110)		xxx
Receivables - Short-Term (13XX)		xxx

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Accounting Procedures

85.95.30

General Fund (001):

	Dr.	Cr.
In-Process (71XX)	xxx	
Receivables - Short-Term (13XX)	xxx	
Payables - Short-Term (51XX)		xxx
Cash Revenue (3210) or Noncash Revenue (3220) Revenue Source Code (0678) Equity Transfers In		xxx

85.95.30

July 1, 2003

Operating transfers

85.95.30.a

To record an operating transfer in. Refer to Subsection 85.90.50.b.

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX))	xxx	
Cash Revenue (3210) Revenue Source Code (0621) Operating Transfers In		xxx

85.95.30.b

To record an operating transfer out. Refer to Subsection 85.90.50.b.

	Dr.	Cr.
Cash Revenue (3210) Revenue Source Code (0622) Operating Transfers Out	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

85.95.35

July 1, 2008

Special budgeted allocation transfers

85.95.35.a

To record a special budgeted allocation transfer for an increase allocation to either the Salary and Insurance Increase Revolving Account (Account 406) or the Special Account Retirement Contribution Increase Revolving Account (Account 427). In this entry, the original disbursement was recorded as a cash expenditure to Object A or B in the agency's operating account. Refer to Subsection 85.90.50.c.

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Accounting Procedures

Allocation Account:

	Dr.	Cr.
Cash Expenditure (6510) Subobjects TA and/or TB	xxx	
Current Period Clearing Account (9920)		xxx
Current Period Clearing Account (9920)	xxx	
Cash Revenues (3210) Revenue Source Code (0626*)		xxx

Operating Account (other than General Fund):

	Dr.	Cr.
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510) Subobjects TA and/or TB		xxx
Cash Revenues (3210) Revenue Source Code (0626*)	xxx	
Current Period Clearing Account (9920)		xxx

*The Revenue Source Code would be 03XX for federal or 05XX for private/local when non-state expenditure authority is involved.

Note: This is an in-house noncash journal voucher entry only. Do not send it to the Office of the State Treasurer. Entries are reversed for a negative allocation.

85.95.35.b Special allocation accounts are not used for allocations in the General Fund. Instead, the allocation is made through an allocation expenditure authority.

	Dr.	Cr.
General Fund:		
Current Period Clearing Account (9920)	xxx	
Cash Expenditure (6510 Operating Expenditure Authority) Subobjects TA and TB		xxx
Cash Expenditure (6510 Allocation Expenditure Authority) Subobjects TA and TB	xxx	
Current Period Clearing Account (9920)		xxx

85.95.40 Interfund/interagency services provided and used

July 1, 2008

85.95.40.a	To record amounts billed for goods and services delivered to another agency or account. Refer to Subsection 85.90.30.		
	Due From Other Agencies (1354) or Due From Other Funds (1353)	xxx	Cr.
	Revenue (32XX) (with appropriate revenue source code)		xxx
85.95.40.b	To record receipt of amount previously billed for goods and services delivered to another agency or account. Refer to Subsection 85.90.30.		
	Cash in Bank (1110) or In-Process (71XX)	xxx	Dr.
	Due From Other Agencies (1354) or Due From Other Funds (1353)		Cr.
85.95.40.c	To record liability for goods and services rendered by another agency or account. Refer to Subsection 85.90.30.		
	Expenditures/Expense (65XX) (with appropriate sub-object)	xxx	Dr.
	Due To Other Agencies (5154) or Due To Other Funds (5153)		Cr.
85.95.40.d	To record disbursement of amount previously booked as liability for goods and services rendered by another agency or account. Refer to Subsection 85.90.30.		
	Due To Other Agencies (5154) or Due To Other Funds (5153)	xxx	Dr.
	Cash in Bank (1110) or In-Process (71XX)		Cr.
			xxx

85.95.50

July 1, 2008

Intra-agency reimbursements (Object T)

85.95.50.a

To record amounts **received** by an account **other than a non-budgeted proprietary fund type account** from another account to reimburse for goods and services rendered on behalf of the reimbursing account. Refer to Subsection 85.90.60.a.(1).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Expenditures/Expenses (65XX) Object T		xxx

85.95.50.b

To record amounts **paid** by one account to another account to reimburse for goods and services rendered on behalf of the reimbursing account. Refer to Subsection 85.90.60.a.(1).

	Dr.	Cr.
Expenditures/Expenses (65XX) Object T	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

85.95.50.c

The additional entry needed for an Object T reimbursements **received** by a **budgeted proprietary fund type account** to meet GAAP reporting requirements. Refer to Subsection 85.90.60.a.(1).

	Dr.	Cr.
Expense Adjustment/Eliminations (GAAP) (6525) Object T	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) Revenue Source Code (as appropriate)		xxx

85.95.50.d

To record an intra-agency reimbursement **received** by a **non-budgeted proprietary fund type account**. Refer to Subsection 85.90.60.a.(2).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Cash Revenues (3210) Revenue Source Code (0420) Charges for Services		xxx

85.95.60

July 1, 2008

Interagency reimbursements (Object S)

85.95.60.a

To record amounts **received** by an account **other than a non-budgeted proprietary fund type account** in one agency from another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. Refer to Subsection 85.90.60.b.(1).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Expenditures/Expenses (65XX) Object S		xxx

85.95.60.b

To record amounts **paid** by one agency to another agency to reimburse for goods and services rendered on behalf of the reimbursing agency. Refer to Subsection 85.90.60.b.(1).

	Dr.	Cr.
Expenditures/Expenses (65XX) Object E	xxx	
Cash in Bank (1110) or In-Process (71XX)		xxx

85.95.60.c

The additional entry needed for Object S reimbursements to a **budgeted proprietary fund type account** to meet GAAP reporting requirements. Refer to Subsection 85.90.60.b.(3).

	Dr.	Cr.
Expense Adjustments/Eliminations (GAAP) (6525) Object S	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) Revenue Source Code (as appropriate)		xxx

85.95.60.d

To record an interagency reimbursement **received** by a **non-budgeted proprietary fund type account**. Refer to Subsection 85.90.60.b.(3).

	Dr.	Cr.
Cash in Bank (1110) or In-Process (71XX)	xxx	
Cash Revenues (3210) Revenue Source Code (0420) Charges for Services		xxx

85.95.70 Agency vendor payment revolving account

July 1, 2001

85.95.70.a To record deposits of monies in the Agency Vendor Payment Revolving Account. Refer to Subsection 85.90.70.

Operating Account:

	Dr.	Cr.
Expenditures/Expenses (65XX) (with appropriate sub-object)	xxx	
Cash in Bank (1110)		xxx

Agency Vendor Payment Revolving Account (720):

	Dr.	Cr.
Receipts In-Process (7110)	xxx	
Other Liabilities (5199)		xxx

85.95.70.b To record disbursements from the Agency Vendor Payment Revolving Account. Refer to Subsection 85.90.70.

Agency Vendor Payment Revolving Account (720):

	Dr.	Cr.
Other Liabilities (5199)	xxx	
In-Process (71XX)		xxx