Start Here

- **Providing goods/services internally?**
  - NO → **Process ZD on G/L 446600/446900**
  - YES → **Process ZD on Original G/L**

- **Sharing costs between depts?**
  - NO → **STOP – flowchart does not apply**
  - YES → **E to E?**

- **Providing support between depts?**
  - NO → **STOP – flowchart does not apply**
  - YES → **R to R?**

- **E to R or R to E?**
  - NO → **Across Bgdg Entities or Business Areas?**
  - YES → **B&F process SA on G/L 447700**

- **Process Budget Transfer**

See Best Practice Cost Sharing 444400 and Other Expenditures 449100 for additional information.