Office of Budget & Finance
General Ledger Best Practice Flowchart
Companion Document to Internal Transfer and Lump Sum Funding Best Practices

Start Here

- **Providing goods/services internally?**
  - **NO**
  - **YES**
    - Process ZD on G/L 446400/446900

- **Sharing costs between depts?**
  - **NO**
  - **YES**
    - Process ZD on Original G/L

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

- **E to E?**
  - **NO**
  - **YES**
    - Process Budget Transfer

- **R to R?**
  - **NO**
  - **YES**
    - Process ZD on G/L 705700/605700

- **E to R or R to E?**
  - **NO**
  - **YES**
    - B&F process SA on G/L 447700

- **Across Bdg Entities or Business Areas?**
  - **NO**
  - **YES**
    - Contact B&F

See Best Practice [Cost Sharing 444400](#) and [Other Expenditures 449100](#) for additional information.