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FISCAL POLICIES MANUAL

INTERNAL SERVICE FUNCTION

PREFACE

A variety of Idaho state agencies provide services for other agencies on a reimbursement basis. These services or functions are referred to as internal service functions. Usually these functions within state agencies are separately appropriated.

POLICY

Separately appropriated internal service functions are subject to the same legal limits on expenditures as other appropriated functions and funds. Agencies managing internal service functions must record all receipts for services provided as revenue, and shall not record receipts for services provided as reimbursements of expenditures. Agencies managing internal service functions that reach appropriation limitations shall seek to provide ongoing service by requesting supplemental appropriations.