

## Internal Sales Organizations – Defined Codes

### Fund Values

- 1150** Recharged Internal Revenue IntRvRchrg  
Funds received for recharge center through the internal sale of goods or services provided to other University departments.
- 1151** Specialized Srvc Internal Revenue IntRvSpSvc  
Funds received for specialized service center through the internal sale of goods or services provided to other University departments.
- 7201** Internal Sale Plant Fund Capital Purchase  
Funds received for the equipment purchased and used to record depreciation for a internal sale of goods or services provided to other University departments. Used in coordination with Fund 1150 or 1151.

### Account Values

- 500000** Internal Sales Bdgt Dev Only 500100 Internal Sales-Final Bdgt Onl  
Budget account for the sales of products or services made by University units to other University units.
- 500101** Internal Sales  
Sales of products or services (excluding leases and rentals) made by University units to other University units.
- 500102** Internal Leases or Rentals  
Internal lease/rental revenues charged by University units to other University units.
- 500188** Internal Sales Cons Entry  
For use by Accounting Services only to record consolidation, reclass, and adjusting journal entries at the end of an accounting period (e.g., quarterly, annual) to properly present the University's external financial statements in compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines.
- 600308** NMTI - Internal Sales Subsidy - Non-Mand Oth Trsfr In FinBdg  
Non-mandatory transfers-in to subsidize internal sales activities when the internal sales do not recover all costs through the rates it charges other University departments. To be used only with Account 610308.
- 610308** NMTO - Internal Sales Subsidy - Non-Mand Oth Trsfr Out FinBdg  
Non-mandatory transfers-out to subsidize internal sales activity when the internal sales do not recover all costs through the rates it charges other University departments. To be used only with Account 600308.
- 600301** NMTI - Equip Replace - Non-Mand Oth Trsfr In FinBdg  
Used in Fund 7201 to record the depreciation associated with in Fund 1150 or 1151.
- 610301** NMTO - Equip Replace – Non-Mand Oth Trsfr Out FinBdg  
Used in Fund 1150 Or 1151 to record the depreciation associated with a asset in Fund 7201 – ISO Plant Fund.