



Accounting and Administrative Manual
Section 100: Accounting and Finance

Accounting for Interdepartmental Revenue
No.: A-04

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General:

Interdepartmental revenue is recorded using the 99xx account code series. Generally, interdepartmental transactions are recorded by recharge centers or when one department/unit performs a service for another department/unit and there is a need to record “revenue”. Examples of such a need are when a department/unit needs to evaluate profitability of a given function or when a service needs to be properly costed. Interdepartmental activity is not to be confused with transfers, which are discussed in A-26 “Accounting for Mandatory and Nonmandatory Transfers” in Section 100 in the University of Alaska Accounting and Administrative Manual.

The following are examples of interdepartmental transactions. **This list is not intended to be all-inclusive.**

Debit / Credit	Description
3003 / 9909	Business office administrative charge for collecting parking fees for security department
3003 / 9909	Charges to auxiliary funds for accounting services
3003 / 9909	SW Land Management administers lease activity for campuses
308x, 309x / 9905	Research service center charges
3222 / 9904	UAF pays for software maintenance fee, other campuses reimburse for agreed-upon share
3223 / 9906	Academic computing assessment
3223 / 9906	Network support
3771 / 9902	Charges to auxiliary funds for physical plant support
3771 / 9902	Physical Plant recharge activity
3799 / 9904	Charges to auxiliary funds for security
3989 / 9904	Insurance allocation
3991 / 9904	Payment by UAF SFOS to UAS for library use
8502 / 9992	Contributions to student groups (agency funds)
8502 / 9992	Distribution of net raffle proceeds to agency fund
8550 / 9904	Employee “on loan” by one campus to another in exchange for an agreed-upon amount
8550 / 9904	UAA pays operating costs from multiple account codes for Diplomacy Building; SW endowment fund reimburses for agreed-upon share