

Revenue vs. Cost-Recovery

When a Provider fund/org charges another Recipient fund/org for goods or services provided, generally, the pattern is listed below for J16 vouchers:

CHARGE (+)		CREDIT (-)	
Recipient Fund	Recipient charge Account	Provider Account & Program	Note
190000-899999:	71xxxx Contracted Svcs 73xxxx Supplies 74xxxx Travel 75xxxx Info & Communications 76xxxx Repairs & Maintenance 77xxxx Misc	717030 -Provider default program 737930 -Provider default program 747930 -Provider default program 757930 -Provider default program 767930 -Provider default program 777930 -Provider default program	Cost-recovery to the Provider
funds 9xxxxx:	Use the 7xxxxx account most appropriate for the goods/services being provided.	5xxxxx-99888 program	Revenue to the Provider (use the 5xxxxx revenue account most appropriate for the goods/services being provided)
funds < 190000:	113000 Accounts Receivable (these are billed to the outside party represented by the fund, e.g. Sodexho)	5xxxxx-99888 program	Revenue to the Provider (use the 5xxxxx revenue account most appropriate for the goods/services being provided)

Note that some larger Providers use more detailed credit accounts (e.g. Conference & Events, Parking, Nutter).