

Internal Service Provider Revenue Expenditure Types

Internal Income

510001	Internal Service Provider Income- SSFs and Recharge Centers	"Interdepartmental credits for services includes, but not limited to: data processing, professional fees, printing, photocopying, medical fees, custodial, catering, telephone, employee health, shop, rentals, supplies, food, animals and animal food." Must be a registered ISP to use this account.
510002	Yale University Health Services Internal Income	To record internal income for medical services provided to Yale University Health Services
510003	Medical School Network Access	ITS revenue related to Medical School network access
510004	Dining Services Internal Svc Contra Income	To account for discounts provided to Dining Service Customers.
510005	Internal Catering Income	To be able to distinguish internal catering income from internal "walk through the line" meal billing and internal summer conference income.
510006	Internal Summer Conference Income	To be able to distinguish internal conference income (summer conferences) from internal "walk through" meal billing and internal catering income.
510007	ISI Contra Revenue	To record and thereby track discounts given by ISPs to their internal customers in order to be compliant with federal regulations relating to discounts.
510008	ISI Revenue Surcharges	To record and thereby track surcharges above the federally calculated rates charged by ISPs to their internal non-sponsored customers, in order to be compliant with federal regulations.
510009	Internal Service Income-Non-Registered ISP	Recharge Center revenue generated outside the ISP department that totals < \$10,000, annually. No charges are allowed to sponsored awards.
510010	Internal Service Provider Income-Clinical Trials	To record internal revenue for products or services provided to clinical trials conducted by University Principal Investigators at University facilities.
510011	Internal Medical Services Income	To record internal income from medical services provided to University Departments other than YUHS
510101	Internal Service Income Ins & Equip	Interdepartmental credits for insurance and equipment

External Revenue

477001	Other Income	ISP revenue generated from external customers
477050	Other Income – ISI Premium External	To record and thereby track premiums above the federally calculated rates charged by ISPs to their external customers, in order to be compliant with federal regulations.

Only registered ISPs may use the above Revenue Expenditure Types, with the exception of 510009, which should be used by non-registered Recharge Centers. Non-registered ISPs which move expenses to other organizations (i.e., Cost Allocation Units) should credit an expense (an expenditure type beginning with 7, 8, or 9). Refer to [Policy 1410](#) for related definitions.