

## APPENDIX 2 – INTERNAL RECOVERY ACCOUNTS

Description - Expense	Expense account	Recovery account	Description - Recovery
<b>Salaries and employee benefits</b>			
Academic salaries	61	51001	Academic salary
	69001/69201:03/ 69301		External contract academic salary
Support staff salaries	63	51002	Support salary
	6901x/69204:69207		External contract support salary
Employee benefits	65, 66 et 67	51003	Employee benefit
	69021 6922x		External contract employee benefits
<b>Physical resources, utilities and property taxes</b>			
Maintenance	704	51017	Building maintenance
Rental	702	51018, 51019	Rental building
Water	7121x	51020	Water
Fuel oil	7122x	51021	Fuel oil
Electricity	7124x	51022	Electricity
Natural gas	7127x	51023	Natural gas
Property taxes	7220x	51024	Property taxes
<b>Equip. &amp; office furniture - purchase, rental &amp; mtce</b>			
Furniture and equipment rental	706	51031	Equipment rental
Furniture and equipment purchase (less than 5K\$)	707	51032	Equipment purchase
Furniture and equipment maintenance	708	51033	Equipment maintenance
Security system maintenance	70875	51034	Security system
<b>Supplies</b>			
Printing	710xx	51041	Printing
Supplies	7103x, 7106x, 7107x, 7108x, 7109x	51042	Supplies
<b>Communications</b>			
Postage	7191x	51049	Postage
Courier	7190x	51050	Courier
Long distance calls	7140x	51051	Long distance calls
Telephone	7141x	51052	Telephones
Internet	7142x	51053	Internet
<b>Travel</b>			
Taxis and parking	71116	51059	Parking
Travel and Field trips	711xx	51060	Field trips
<b>Professional fees</b>			
Professional fees	718xx	51067	Professional fees
External security	71805	51035	External security
<b>Interest and bank fees</b>			
	723	51075	Interest
<b>Other expenses</b>			
Items for resale	7355x	51080	Items for resale
Insurance	713	51074	Insurance
Commissions and royalties	721	52983	Commissions and royalties
Staff training	729	51078	Staff training
Collection fees	725	51076	Collection fees
Protection fees	73583	51079	Protection fees
Overhead fees	726	51077	Overhead
Other expenses - Operations	735	529	Recovery - Operations