

Revenue and Cost Recoveries t Quick Reference Guide

	INTERNAL SALE	INTERNAL COST RECOVERY	REVENUE TRANSTER
<p>06 10</p>	<p>The sale of a good or service from an Ancillary Operation (i.e. Food Services, Donald Gordon Centre) to a Queen department/unit, where the price of the good or service includes a mark-up_ which provides for a recovery of other indirect costs incurred. There is NO net impact on the cash flows or net income of the University. Only Ancillary Operations (FUND 20000) should be use Internal Sales.</p>	<p>When one Queen department/unit provides for a recovery of other indirect costs incurred. There is NO net impact on the cash flows or net income of the University. Only Ancillary Operations (FUND 20000) should be use Internal Sales.</p>	

