

General Operating Fund Predecessor Codes

Transfers with in Fund Type “01” - Allowed/Approved transfers can be completed with a regular budget transfer

- Transfers between Fund Type “01” & “11” or within Fund Type “11” - Allowed/Approved Budget Transfers can be completed with an intra-fund budget transfer
- Transfers between Operating & Research/Trust & Endowment/Capital - Allowed/Approved transfers can be completed with an inter-fund budget transfer
- Note:
 - EAT stands for the Province of Manitoba Education and Training department
 - Fund Transfer Rules that indicate: **As per chart** refer to the following document:
http://umanitoba.ca/admin/financial_services/media/Budget_Transfer_Rules_bt看_Preds.pdf

Fund Type: 01 Unrestricted Operating Fund Hierarchy

NO REVENUES ALLOWED

1100 General Operating Allocation

11000 – General Operating Funds

Purpose:

Basic operating budget funds allocated to the unit for general operating expenses. This is sometimes referred to as the “core” operating budget.

Source:

Revenue Accounts:

560001 – Education and Training (EAT) base operating grant

5010 - Tuition fees and related revenues (except approved targeted tuition fee sharing arrangements)

5700 – Investment income

5800 - Miscellaneous revenues

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **As per chart**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over: Category 2 - Must be applied for

Notes: Eligible for salary increases from COR - baseline funded positions only

1110 Tuition

11100 – Tuition

Purpose: To record tuition revenues only

Funding Source:

Fund: 111000 - Tuition and Related Revenues (degree fees, application fees, incidental fees, non-degree fees etc.)

Carry-Over: N/A

Notes: No expenditures allowed

1120 Physical Plant General University Projects

11200 – Physical Plant General University Projects

Purpose:

To record costs associated with general university physical plant (infrastructure) projects

Funding Source:

Fund: 11000 – Transfers from General Operating

Revenue Account: 580004 – Insurance Proceeds (where applicable)

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Approval required**
 - From other predecessors: **As per chart**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes: Non-salary expenses only

1190 Information Services and Technology General University Projects

11900 – Information Services and Technology General University Projects

(Predecessor will be closed: no longer in use, one time infrastructure upgrade projects)

1240 Other Projects & Allocations

12400 – Start-up Research

Purpose:

To record expenditures incurred from the Start-up allocation (negotiated at the time of hire - FT academic positions) as specified in the letter of offer. The start-up allocation is intended to kick-start the new hire's research program. Researchers are allowed three years to expend their start-up allocation. In earlier years, no time limit was stated for the expenditure of start-up funds.

Funding Source:

Funding is cost shared (normally 2:1) between the VP (Research and International) (VPRI) and the hiring Faculty.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Not Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Units may request approval to transfer available funds to this predecessor for new hires (provided approval has been granted by the Provost to conduct a search). The funds set aside in this predecessor may not be repurposed.**
- Inter-fund Transfers
 - To other funds: **Transfers to the Research Fund in accordance with established**
 - From other funds: **Guidelines for Research Start Up Allocations**

Carry-Over:

Requires approval of the VPRI

Notes:

No baseline (excluding the VPRI control account).

This predecessor should no longer be used for any new start-up research grants. All research start-up allocations must now be set up in the Research Fund. Inter-fund transfers from operating to research are permitted for the start-up research grant provided the approved procedures are followed. All existing funds under this predecessor are under review to ensure that the funds are classified correctly as start-up research. If not, the fund predecessor will be corrected to reflect the appropriate source/activity. If so, funds not spent by March 31, 2014 will be transferred to the research fund (following appropriate protocols).

In the past, start-ups did not have to be funded in a predecessor 12400 for any allocation funded from Trust and Endowment (i.e. 12300). However, the matching contribution from the VPRI was housed in a 12400 fund.

12600 – Other Allocations & Projects

Purpose:

To record expenditures incurred for specific projects or purposes

Funding Source:

Normally transfers from Fund 110000.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **As per chart**
- Inter-fund Transfers
 - To other funds: **Approval Required**
 - From other funds: **Approval Required**

Carry-Over: Category 2 - Must be applied for

Notes:

Eligible for salary increases from COR - baseline funded positions only

This predecessor may be used to amalgamate funds for specific projects in one place from several sources. Transfers from other operating predecessors may be permitted – reviewed on a case by case basis.

12601 – Research Matching Funds

(No more new funds allowed)

Purpose:

To record expenditures supported by the Faculty and VPRI portion of matching funds (matched against external research allocations). The matching amount is specified in the researcher's application of the research grant. Once approved, the budget is transferred into these 12601 Funds

Funding Source:

Normally general operating (Fund: 110000)

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Not Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **As per chart**
- Inter-fund Transfers
 - To other funds: **Not Allowed**

- From other funds: **Not Allowed**

Carry-Over:

At the discretion of the VPRIIO. Normally expires when the research grant matching expires.

Notes:

Any new research matching funds should be set up in a research fund now.

12602 – Other Alloc/Projects – Special Arrangements

Purpose:

To record expenditures incurred for specific projects or purposes where approval has been granted to receive 100% carryover. The Unit must justify to the VP Admin Office why there should be 100% carryover and attach written approval from the VP Admin's Office to all fund 12602 requests.

Funding Source:

Normally from Fund: 110000

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **As per chart**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

Budget accountants will monitor funds in 12602 to ensure that the original purpose and any stated conditions are adhered to. All transfers to fund 12602 must be approved by the Manager of Budget and Expenditure Accounting.

12603 – Other Allocation & Proj – Central Funds

Purpose:

****Only four funds in Fast. Definition to be finalized.

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

12604 – Carryover

(Approved Operating Category 2 Carry-over)

Purpose:

To record expenditures incurred in support of specific projects or purposes funded by the approved carry-over allocation (prior year surplus)

Funding Source:

Approved category 2 carry-over allocation from prior year-end surplus.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Notes:

For one-time expenses, special projects
Funds normally expire March 31 in the year allocated.
Expenses must be charged to this predecessor
No budget transfers are allowed outside fund 12604

12605 – Targeted Tuition Expenses

Purpose:

To record expenditures incurred in support of specific academic programs or cohorts for which a tuition fee sharing agreement is in place.

Funding Source:

Revenue Accounts:

505000 Targeted Tuition Revenues

50100 Degree Tuition & Fees - Reg Pgms

Non-Degree tuition fees

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**

- From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No salary increases will be provided.

RCGA setup and administer these funds

Requires RCGA's approval to move any budgets

No baseline adjustments

12650 – VP Academic Projects

Purpose:

To record expenditures incurred in support of a project funded by the VP (Academic) and Provost through a competitive process

Funding Source:

Transfers from specific purpose reserves

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

At the discretion of the VP (Academic) and Provost Office

Notes:

No other funding permitted

1245 EAT Targeted Allocations

12107 – Targeted EAT Funding

Purpose:

To record expenditures for the specific projects/purposes funded by EAT (may be multi-year funding commitments)

Funding Source:

Revenue Account: 560003 - EAT Targeted Grant

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **only 11000**
 - From other predecessors: **only 11000**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other funding permitted

Continuing (baseline) funding allocated by EAT for targeted purposes will be folded into the base grant the following year.

1270 Pooled & Individual Travel & Expense

12700 – Pooled & Individual Travel & Expense

Purpose:

To record expenditures funded by the pooled and individual travel and expense allocations (FT academic staff only) in accordance with terms of the relevant collective agreement.

Funding Source:

Transfer from Central Operating Reserve as authorized by HR. No other transfers are allowed.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

From the UMFA agreement:

“For each academic year, the University shall make available an amount to each Member holding a probationary appointment on July 1, for the purposes identified in s. 27.1. Unspent portions of the amount may be carried over

into the next following academic year provided that the unspent portion is more than \$100.00.”

Notes:

HR will request the fund transfer as they calculate the pooled and individual travel & expense allocation per the collective agreement. No other revenue permitted

1290 Operating Research Development

12900 – Operating Research Grants – (No more new funds)

Purpose:

To record expenditures funded by the VPRIO for internal research grants

Funding Source:

Transfer from VPRI Office

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

At the discretion of the VPRIO

Notes:

Funds allocated from the VPRI

No other transfers permitted

New allocations will be set up in the research fund.

12970 – Operating Research Development Fund

Purpose:

To record expenditures funded by the VPRI for research development

Funding Source:

Fund 123295 - VPRIO portion of overhead (institutional costs) funded from the overhead reserve based on anticipated overhead revenues

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Approval Required**

- To other predecessors: **Approval Required**
- From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over: at the discretion of the VPRIO

Notes: Funds allocated from the VPRI. No other transfers or revenues permitted.

Fund Type 11: Internally Restricted Funds (Self balancing)

- Not eligible for central salary increases
- Certain surplus or unspent funds may be transferred to an operating fund

1210 Targeted Operating Allocation

12100 – Targeted Other Federal Projects

Purpose:

To record revenues and related expenditures in support of specific purpose non-research projects funded by the Federal Government

Funding Source:

Revenue Accounts:

56200 Federal Grant Revenue

56700 Federal Contract Revenue

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Approval required**
 - To other predecessors: **Funds may be transferred to fund 11000 to support general operating expenses if allowed by funding partner - needs VP Admin office approval**
 - From other predecessors: **No**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other revenue permitted

12101 – Targeted Provincial Projects

Purpose:

To record revenues and related expenditures in support of specific purpose non-research projects funded by the Provincial Government

Funding Source:

Revenue Accounts:

56400 Provincial Grant Revenue

56800 Provincial Contract Revenue

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Approval required**
 - To other predecessors: **Funds may be transferred to fund 11000 to support general operating expenses if allowed by funding partner - needs VP Admin office approval**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over: Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other revenue permitted

12102 – Targeted Industry Projects

Purpose:

To record revenues and related expenditures in support of specific purpose non-research projects funded by Industry

Funding Source:

Revenue Accounts: 56900 Other Contract Revenue

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Approval required**
 - To other predecessors: **Funds may be transferred to fund 11000 to support general operating expenses if allowed by funding partner - needs VP Admin office approval**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over: Category 1 – 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other revenue permitted

12105 – Targeted Misc Foundations and Associations Grants

Purpose:

To record revenues and related expenditures in support of specific purpose non-research projects funded by Miscellaneous Foundations and Associations

Funding Source:

Revenue Accounts:

56600 Other Grants – from miscellaneous associations

56900 Other Contracts – from miscellaneous associations

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Approval required**
 - To other predecessors: **Funds may be transferred to fund 11000 to support general operating expenses if allowed by funding partner - needs VP Admin office approval**
 - From other predecessors: **No**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over: Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other revenue permitted

1215 Targeted Indirect Costs of Research

12104 – Indirect Costs of Research

Purpose:

To record expenditures funded by the Federal Government Program in support of indirect costs of research

Funding Source:

VPRO Transfers only

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over: No

Notes:

No other revenue permitted

1220 Income Funded Projects

12200 – Income Fund Projects

Purpose:

To record revenues and related expenditures in support of revenue generating projects or activities – service provision and/or product sales. Profits may be transferred to the general operating fund to support general operating expenditures.

Funding Source:

Revenue Accounts:

5300 Internal Sales - Fee for Service – ID charges to Operating, Research & Special Fund

5200 External Sales - Fee for Service, Rental Income, etc.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **11000 & 12600 Allowed, Other predecessors: Approval Required**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Approval Required**
 - From other funds: **Approval Required**

Carry-Over: Category 2 - Must be applied for

Notes:

- **No other revenue permitted**
- **Revenue generated must be used to cover the related costs.**
- **Expense incurred to generate the revenue must be recorded in the fund.**

12210 – Student Funded Events/Projects

Purpose: To record revenues and related expenditures in support of student funded projects or activities such as student group travel and events

Funding Source:

Fundraising activities, registration fees collected from students for the travel/event

Fund Transfer Rules:

- Budget Transfers

- Within the predecessor: **Allowed**
- To other predecessors: **Not Allowed**
- From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over: Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No other revenue permitted

12225 – Conferences

Purpose:

To record revenues and related expenditures in support of conference or workshop activities. Conferences are multi-stream/multi-subject in nature and are limited in their duration to one week or less. They may be annual or one-time events. There may be multiple courses within one conference. Any event that matches the definition of the conference will be setup under a conference fund. If the unit is in the business of providing workshops/conferences (for example CHERD, Extended Ed, Continuing Medical and Dental Education etc.) the fund must be set up under the sales and service predecessor.

Funding Source:

Revenue Accounts:

52470 – External Conference Fees/Workshop Fees

53470 – Internal Conference Fees/Workshop Fees

580022 - Conference Sponsorship

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**; Talk to budget accountant to transfer surplus to 11000, 12600, 12602
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President) Allowed until such a time that the conference expenses are finalized. Fund should be closed once the accounting for the conference is complete. Any surplus at the end of the conference should be transferred to general operating at the discretion of the Unit Head. If the conference is an annual event, small surpluses may carry-forward annually at the discretion of the Dean.

Notes:

No other revenue permitted

12250 – Cost Recovery

Purpose:

To record revenues recovered from internal or external sources for specific expenditures (or portions of) with no goal or expectation of incurring a profit.

Funding Source:

Revenue Accounts:

- 534501 Internal Expense Recovery
- 534502 Internal Salary Recovery
- 534506 Internal Recovery of Long Distance
- 534507 Internal Photocopying Income
- 524501 External - Expense Recovery
- 524502 External- Salary Recovery
- 524506 External Recovery of Long Distance Charges

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Not Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **11000 & 12600 Allowed, Other predecessors: Approval Required**
 - From other funds: **11000: Approval Required**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

- **No other revenue permitted;**
- **Surplus can be transferred to 11000 & 12600, talk to a budget accountant**
- **Expenses must match revenues. IE whatever expense is being recovered must be charged here.**

12275 – Technical Service Agreement

Purpose:

To record revenues and related expenditures incurred in support of the provision of specific technical services (such as consulting, testing or use of equipment) utilizing research facilities and/or research equipment to external or internal customers as per the communications from the VPRI Office. Technical Services Agreement (TSA) must be in

place in accordance with the Institutional costs of Research: Recovery and Distribution Policy.

Synopsis:

FFSAs can be performed using one of three processes depending on the relationship of the Client to the University. The three primary types of Clients that Researchers would generally engage in fee-for-service activities would fall into one of the following categories:

- 1) External Agencies, Governments, Institutes and Private Corporations that rely on the outcomes of FFSAs for operational or commercial gain.
- 2) External Post-Secondary Institutions (e.g. other Universities and Colleges) that are contracting FFSAs solely for academic research purposes and are not using the outcomes for any form of commercial intent.
- 3) Internal University of Manitoba Clients who will be paying for the FFSAs using an internal FOAP and are contracting the services in accordance with the budget set out in the research account they are using to pay for the services.

NOTE: If you believe you have a potential Client that does not fit into one of these three categories, you must immediately discuss the situation with your Unit Business Manager for guidance who will also be able to communicate concerns regarding categorization of Clients with the appropriate administrative unit to ensure that the proper process is followed prior to outset of the work.

In the process for each respective category of Client, there are three primary components that must be included:

- 1) Budget/Fee-Schedule – including Direct Costs and Institutional Costs as defined by the policy; and the Scope of Work to be completed including a schedule and deliverables to be provided at the end of the work.
- 2) Required Institutional Agreement – varies depending on the category of the Client and must be prepared and duly-executed accordingly. These are discussed in each example process to clarify which document applies to which scenario.

NOTE: Fee-for-service work cannot begin for any external Client until a duly-executed agreement (which serves to manage the institutional liability in undertaking the work) is in place. Agreements are appended to this guideline document for ease of reference.

- 3) Reporting and Invoicing – final component once the deliverables are prepared for the Client, and may only proceed if the proper institutional agreements are in place. Invoices will not be issued to any external party until a duly-executed agreement is on file with the issuing Unit Business Manager.

Related Policy: Institutional costs of Research: Recovery and Distribution

Please refer to the General Guideline for Conducting Fee-For-Service Activities (FFSAs) for a full description and rules pertaining to this predecessor. http://umanitoba.ca/research/media/Fee-For-Service_Activities_Guideline.pdf

1230 Transfers from Trust and Endowment

12300 – Trust & Endowment

Purpose:

To record operating expenditures funded from Trust and/or Endowment allocations.

Funding Source:

Inter-fund Transfer from Trust and Endowment

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over: Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

- All transfers from trust and endowment funds to an operating fund must be transferred to 12300
- Expenses must be incurred in the fiscal year that the funds were transferred
- **New** - Any unspent funds must be transferred back to Trust and Endowment at year-end.
- No other revenue permitted

12301 – Referendum Surcharges Student Fees

Purpose:

To record expenditures incurred for funds collected through tuition that are designated by students through a referendum for targeted Faculty operating expenditures. Typically these expenditures are of direct benefit to the student.

Funding Source:

110000 110500 1000 – Budget transfers set aside specifically for this purpose based on estimated or actual fees collected via student referendum for operating expenses.

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**

- From other funds: **Not Allowed**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes: No other revenue permitted.

1250 Overhead

12500 – Overhead

Purpose:

To record expenditures incurred by Faculties, Departments and Researchers in support of institutional costs attributable to research.

Funding Source:

Transfers from the overhead reserve (set up each year based on anticipated overhead revenues)

Revenue Accounts: 57950 - Overhead charges on research contracts, research grants (excludes tri-council and associated indirect cost of research allocation) and clinical trials

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **As per chart**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Approval Required**
 - From other funds: **Approval Required**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

The overhead amount that each Faculty receives is 50% of the total amount of overhead charged to their Research Funds. These operating funds go toward expenses at the discretion of the Dean. It is unit's responsibility to distribute this allocation internally.

No other revenue permitted

Related Policy: Institutional Costs of Research: Recovery and Distribution

1260 Targeted EAT Access

12103 – Targeted EAT ACCESS

Purpose:

To record expenditures related to the EAT ACCESS programs. ACCESS Programs were developed to maximize access

to post-secondary education among under-represented groups that face significant academic, financial, social and personal barriers. Priority groups are those of Aboriginal ancestry, northern residents, people with disabilities, visible minorities, women, single parents, and immigrants and refugees. Integral to ACCESS Programs are the academic and personal supports provided to students to complete their program successfully

Funding Source:

Revenue Account: 560004 EAT ACCESS grants

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Allowed**
 - To other predecessors: **Not Allowed**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Not Allowed**
 - From other funds: **Not Allowed**

Carry-Over: Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes:

No budget transfers allowed out of this predecessor.
No other funding permitted

1280 Gifts for Operating

12800 – Gift for Operating

Purpose:

To record expenditures funded by donations for operating purposes to which a tax receipt/credit is available.

Funding Source:

Revenue Accounts: Gifts and Contributions (54000)

Fund Transfer Rules:

- Budget Transfers
 - Within the predecessor: **Not Allowed**
 - To other predecessors: **Approval required**
 - From other predecessors: **Not Allowed**
- Inter-fund Transfers
 - To other funds: **Approval required**
 - From other funds: **Approval required**

Carry-Over:

Category 1 - 100% (may be withheld or adjusted at the discretion of the Vice-President)

Notes: No other revenues permitted.