

Unrestricted Operating Fund Hierarchy						
Hierarchy Level	Fund Type Description	Fund Type	Fund Predecessor	Fund Predecessor Description	Allocation & Administration	Revenue Source
1	General Funds	10				
2	Unrestricted Funds	01				
3			110	Unrestricted Operating Funds		
4			1100	General Operating Allocation		
5			11000	General Operating Allocation	General & Financial Analysis & Reporting	MET Operating Revenue (Overhead, Investment, Miscellaneous)
4			1110	Tuition		
5			11100	Tuition	General Accounting	Tuition Revenue
5			11101	Direct Tuition	General Accounting	Tuition charged for work terms, field trips, lab fees and etc. Offsetting expenditures recorded in fund 12605.
5			12605	Direct Tuition Expenses	Financial Analysis & Reporting	Direct Tuition 11101
4			1120	Physical Plant GU Projects		
5			11200	Physical Plant GU Projects	Financial Analysis & Reporting	MET, Operating & Tuition Revenue
4			1130	Parking Lot Projects		
5			11300	Parking Lot Projects	Financial Analysis & Reporting	MET, Operating & Tuition Revenue
4			1240	Other Projects & Allocations		
5			12400	Start Up Research	VP (Research and International) Financial Analysis & Reporting	MET, Operating & Tuition Revenue
5			12600	Other Allocations & Projects	Units & Faculties	MET, Operating & Tuition Revenue
5			12601	Research Matching Funds (Closed)	VP (Research and International) Financial Analysis & Reporting	Operating Revenue
5			12602	Other Alloc/Proj - Special Arrangements (No new funds allowed until further notice)	Units & Faculties	MET, Operating & Tuition Revenue
5			12603	Other Alloc & Proj – Central Funds (Closed)	VP (Academic) and Provost Units & Faculties	MET, Operating & Tuition Revenue
5			12604	Carryover	Units & Faculties	MET, Operating & Tuition Revenue
5			12650	VP Academic - Project Allocations	VP (Academic) and Provost Financial Analysis & Reporting	MET, Operating & Tuition Revenue
4			1245	MET Targeted Allocations		
5			12107	Targeted MET Funding	Units & Faculties	MET (Revenue Account 560003)
4			1270	Pooled & Individual Travel & Exp		
5			12700	Pooled & Individual Travel & Exp	Units & Faculties	Operating Allocation
4			1290	Operating Research Development		
5			12900	Operating Research Grants	VP (Research and International) Financial Analysis & Reporting	MET, Operating & Tuition Revenue
5			12970	Operating Research Development (Closed)	VP (Research and International) Financial Analysis & Reporting	MET, Operating & Tuition Revenue

Internally Restricted Operating Fund Hierarchy							
Hierarchy Level	Hierarchy Description	Fund Type	Fund Predecessor	Fund Predecessor Description	Allocation & Administration	Revenue Source	Revenue Account Range
1	General Funds	10					
2	Internally Restricted Funds	11					
3	Internally Restricted		120	Internally Restricted			
4	Targeted Operating Allocations		1210	Targeted Operating Allocations			
5			12100	Targeted Other Federal Projects	Units & Faculties	Federal Contract Revenue	562001-562999 567000-567008
5			12101	Targeted Provincial Projects	Units & Faculties	Provincial Grant Revenue Provincial Contract Revenue	564001-564999 568001-569007
5			12102	Targeted Industry Projects	Units & Faculties	Other Contracts	569001-569014
5			12105	Targeted Misc Fnds Assoc's Grants	Units & Faculties	Other Grants	566001-566999 569001-569014
4			1215	Targeted Research Support Fund			
5			12104	Targeted Research Support Fund	VP (Research and International)	Social Sciences and Humanities Research Council of Canada (SSHRC)	567004
5			12108	RSF Incremental Project Grants-IPG (NEW)	VP (Research and International)	Social Sciences and Humanities Research Council of Canada (SSHRC)	567004
4			1220	Income Funded Projects			
5			12200	Income Funded Projects	Units & Faculties	External Sales & Service Income Internal Sales & Service Income	520001-524905 530001-534951
5			12210	Student Funded Events/Projects	Units & Faculties	Fundraising activities Registration Fees	520001-524905 530001-534951 5400 (if applicable)
5			12225	Conferences/Workshops	Units & Faculties	External Sales & Service Income Internal Sales & Service Income Conference Sponsorship	524701-524709 534701-534704 580022
5			12250	Cost Recovery	Units & Faculties	External Sales & Service Income Internal Sales & Service Income	524501, 524502, 524506, 534501, 534502, 534506, 534507
5			12275	Technical Service Fees – Laboratories	Units & Faculties	External Sales & Service Income Internal Sales & Service Income	522023, 522024, 532017
4			1230	Transfers from Trust and Endowment			
5			12300	Transfers from Trust and Endowment	Trust & Endowment	Transfers in from Trust	820163 (T20)
5			12301	Referendum Surcharge Student Fees	Trust & Endowment	Transfers in from Trust	820163 (T20)
4			1250	Overhead			
5			12500	Overhead	Financial Analysis & Reporting	Research Funds	579501-579508
4			1260	Targeted MET Access			
5			12103	Targeted MET Access	Units & Faculties	MET Access	560004
4			1280	Gifts for Operating			
5			12800	Gifts for Operating	Units & Faculties	Gifts & Contributions Gifts to Operating	540001-540014 541000