

# OPERATING FUND HIERARCHY PREDECESSOR AND BUDGET MAINTENANCE GUIDELINES

Financial Services – Financial Analysis and Reporting

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## OPERATING FUND HIERARCHY SUMMARY

This document provides a summary of University of Manitoba’s General Operating Fund budget maintenance and transfer guidelines. The General Operating Fund accounts for revenues received for operating purposes that support the University academic, administrative, and operational costs. Revenue recognized in this Fund includes tuition, the operating grant from the Province of Manitoba, and revenue from Ancillary Services.

## BUDGET MAINTENANCE

Each fiscal year, once the budget development process has been completed and the University’s Board of Directors approves the operating budget, the Original Budget in UM Plan is loaded to the FAST financial system as the “Original Base Budget” and as the “Original Fiscal Budget”. Original Base Budget stays constant throughout the year to support reporting requirements, whereas the Original Fiscal Budget is adjusted throughout the year to reflect changes in spending authority. The adjusted budget is reflected as the “Adjusted Fiscal Budget” in FAST and should be looked to as your faculty or unit’s current spending availability.

Throughout the year, new programs, new funding received, changing priorities or strategic decisions affecting spending may occur. In order to ensure budget, funding, and actuals are aligned, as well as to ensure spending authority has been appropriately assigned to those with financial responsibility for the funds we receive, it is important to maintain the budget for any changes experienced throughout the year. Further, it maintains the integrity of the budget for tracking by funding source, compliance, and reporting purposes.

The University uses three mechanisms to maintain and align budget and actuals: through budget transfers, intra-fund transfers, and inter-fund transfers. These mechanisms move budget from one fund, org and/or account to another fund, org and/or account. Once a transfer is complete, the updated budget is reflected as the Adjusted Fiscal Budget in FAST.

Adjustments to the budget, no matter the mechanism, must be requested by the faculties or units through the Budget Transfer module in FAST (for budget transfers), through email (for all intra-fund transfers and inter-fund transfers to the Research and Special Fund) or through various forms (for all other inter-fund transfers). Appendix I contains information on the appropriate contacts, forms and support required for all transfer types. Financial Services is responsible for reviewing, approving and executing all adjustments to the budget and most fund transfers.

## GENERAL GUIDELINES

The Operating Fund is comprised of two fund types: Unrestricted Funds (fund type 01) and Internally Restricted Funds (fund type 11). Unrestricted funds house funding such as tuition fees and the operating grant from the Province of Manitoba, and costs to keep the University in operation. Internally restricted funds include sales and service income, gifts for operating purposes, transfers from the Trust and Endowment Funds in support of operating expenses, and related expenses. Internally restricted funds are for a specific purpose; restrictions regarding how those funds can be spent are usually specified by the corresponding funder or an internal policy. Such restrictions could include administering a certain program, undertaking a specific project, or to support student scholarships and awards. Generally, this funding is not permitted to be used for other purposes without the permission of the funder or the applicable policy owner.

Because of the nature of these two fund types, different mechanisms for maintaining the budget are required in order to uphold the integrity of the budget and the general ledger.

The table below provides a general guideline of the appropriate mechanism to use for each of the fund types, and what support is required for central review and approval of the transfer(if required).

<b><i>Transfer Type</i></b>	<b><i>Description</i></b>	<b><i>Method</i></b>	<b><i>Support</i></b>
<i>Budget Transfer</i>	Transfer of budget within unrestricted fund type 01.	Budget Transfer module in FAST	Support should include the reason for the transfer and the appropriate authorization. Support should be attached to the budget transfer submitted.
<i>Intra-fund Transfer</i>	Transfer of funds between fund types 01 and 11 or within fund type 11	Email request to <a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	Support should include the reason for the transfer and the appropriate authorization. Support should be attached to the email request to FAR (Financial Analysis and Reporting).
<i>Inter-fund Transfer</i>	Resources held in one fund type are used to pay for activities that are required to be recorded in another fund type (e.g. Capital, Research, Provisions, Trust).	Email / Submit form to appropriate contact. (Appendix I)	Support should include the reason for the transfer and the appropriate authorization. Support should be attached or included in the email request or form to the appropriate contact. (Appendix I)

The table below are examples of budget transfer, intra-fund transfer, and inter-fund transfer between the different fund types. Some exceptions may apply. Please refer to each fund predecessor in this document.

Type of Request		Transfer Type (if allowed/approved)	Example
From (Fund Type)	To (Fund Type)		
01	01	Budget Transfer	From 11000 to 12600
11	01	Intra-fund Transfer (O2O)	From 12225 to 12600
11	11	Intra-fund Transfer (O2O)	From 12200 to 12200
Operating Fund (01 and 11)	Provisions Fund (1M)	Inter-fund Transfer (O2P)	From 125973-572200-1300 to 191444-100000-4000
Provisions Fund (1M)	Operating Fund (01 and 11)	Inter-fund Transfer (P2O)	From 191441-100000-4000 to 110000-350000-1100
Operating Fund (01 and 11)	Research Fund (30)	Inter-fund Transfer (O2R)	From 110000-330000-1100 to 319396-330200-2000

## TRANSFER GUIDELINES

Adhering to transfer guidelines regarding where and how funding is transferred is necessary to preserve the integrity of our budget and to ensure that funding sources are properly tracked.

The following sections outline the purpose of the fund, funding source, budget process, and transfer rules of each fund predecessor.

**FUND TYPE 01: UNRESTRICTED OPERATING FUNDS**
**1100 GENERAL OPERATING ALLOCATION**
**11000 – GENERAL OPERATING ALLOCATION**

**Purpose:** This fund predecessor is used to record operating funding in support of each unit’s general operating expenses. Revenues, expenses, and transfers are recorded in this fund predecessor.

**Funding Source:** Funding sources are the provincial operating grant, investment income, and miscellaneous revenue.

**Budget Process:** Budget in this fund predecessor is allocated to each unit through the annual budget process.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 11000</b>	✓			FAR	
<b>From 11000 to fund type 01 predecessor</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 11000</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From 11000 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 11000</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

**1110 TUITION**
**11100 – TUITION - FOR CENTRAL FINANCE USE ONLY**

**Purpose:** This fund predecessor is used to record indirect tuition and related fees received from students and sponsoring agencies. Direct Tuition is recorded in fund predecessor 11101 (see page 8). Only tuition revenue is recorded in this fund predecessor.

**Funding Source:** Funding sources are tuition and related fees (degree fees, application fees, incidental fees, differential fees, non-degree fees, etc.).

**Budget Process:** Expense budget aligned with the revenue recorded in this fund predecessor is allocated to each unit through the annual budget process.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>No transfers are permitted</b>					



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**11101 – DIRECT TUITION – FOR CENTRAL FINANCE USE ONLY**


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**Purpose:** This fund predecessor is used to record direct tuition revenue received from students and sponsoring agencies for specific programs only. Only direct tuition revenue is recorded in this fund predecessor. Offsetting expenses and transfers are recorded in fund predecessor 12605, and between the two fund predecessors, the budget should net to “0”.

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**Funding Source:** Funding sources are direct tuition only.

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
No transfers are permitted					

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**12605 – DIRECT TUITION EXPENSES**


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**Purpose:** This fund predecessor is used to record expenses and transfers associated with specific programs receiving direct tuition revenue. Offsetting revenues are recorded in fund predecessor 11101, and between these two fund predecessors, the budget should net to “0”.

**Funding Source:** Funding sources are direct tuition as budgeted and recorded in predecessor 11101.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12605</b>	✓			Assistant Manager, Revenue, General, and Student Accounting	Request from Business Manager with the reason for the transfer
<b>From 12605 to fund type 01 predecessor</b>		✓*		Assistant Manager, Revenue, General, and Student Accounting	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12605</b>				Not permitted	
<b>From 12605 to fund type 11 predecessor</b>		Only to 12200**		Assistant Manager, Revenue, General, and Student Accounting	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 12605</b>				Not permitted	
<b>Move funding to/from another fund type</b>			✓	Assistant Manager, Revenue, General, and Student Accounting	Request from Business Manager with the reason for the transfer

\*Only allowed if transferring a surplus calculated by comparing the 12605 fund and the corresponding 11101 fund.

\*\*Only allowed for Sport & Recreation Student Fee.

**1120 PHYSICAL PLANT GENERAL UNIVERSITY PROJECTS**
**11200 – PHYSICAL PLANT GENERAL UNIVERSITY PROJECTS – FOR PHYSICAL PLANT USE ONLY**

**Purpose:** This fund predecessor is used to record expenses associated with General University Physical Plant (infrastructure) projects.

**Funding Source:** Funding sources include allocations from general operating (11000) and insurance proceeds (where applicable).

**Budget Process:** Budget allocated to this fund predecessor is determined by Physical Plant.

**Note:** Only non-compensation expenses are permitted to be recorded in this predecessor.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 11200</b>	✓			FAR	
<b>From 11200 to fund type 01 predecessor</b>	Only to 11000			FAR	Request from Physical Plant Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 11200</b>	Only from 11000			FAR	Request from Physical Plant Business Manager with the reason for the transfer
<b>From 11200 to fund type 11 predecessor</b>				Not permitted	
<b>From fund type 11 predecessor to 11200</b>				Not permitted	
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Physical Plant Business Manager with the reason for the transfer

\*Only allowed for Physical Plant projects that are of benefit to the University as a whole.

**1240 OTHER PROJECTS & ALLOCATIONS**
**12400 – START-UP RESEARCH**

<b>Purpose:</b>	This fund predecessor is used to record expenses incurred on a faculty member’s 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 a new hire’s research program.
<b>Funding Source:</b>	Funding sources are allocations of budget shared by VPRI (Vice-President Research and International) and the hiring faculty.
<b>Budget Process:</b>	Budget allocated to this fund predecessor is determined by VPRI, with budget transfers to units completed within the fiscal year.
<b>Notes:</b>	This is a legacy predecessor and is no longer used for any new start-up research grants. All research start-up funds must now be set up under the Research Fund.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12400</b>				Not permitted	
<b>From 12400 to fund type 01 predecessor</b>	Only to 11000*			FAR	Written approval from the Provost’s Office
<b>From fund type 01 predecessor to 12400</b>	Only from 11000*			FAR	Written approval from the Provost’s Office
<b>From 12400 to fund type 11 predecessor</b>				Not permitted	
<b>From fund type 11 predecessor to 12400</b>				Not permitted	
<b>Move funding to/from another fund type</b>			✓**	See Appendix I	Request from VPRI Business Manager with the reason for the transfer

\*Only if the purpose is to hold available funds for new hires (provided approval has been granted by the Provost).

\*\*Only between the Operating General Fund and the Research Fund in accordance with established guidelines for Research Start-up Allocations. [https://umanitoba.ca/research/media/The\\_Guidelines\\_of\\_Research\\_Start-up\\_Funds.pdf](https://umanitoba.ca/research/media/The_Guidelines_of_Research_Start-up_Funds.pdf)

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**12600 – OTHER ALLOCATIONS & PROJECTS**


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**Purpose:** This fund predecessor is used to record expenses associated with specific projects or initiatives.

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**Funding Source:** Funding sources are typically allocations from general operating (11000).

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12600</b>	✓			FAR	
<b><u>From</u> 12600 to fund type 01 predecessor</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12600</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12600 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12600</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

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**12602 – OTHER ALLOC/PROJ-SPEC ARRANGEMENTS**


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**Purpose:** This fund predecessor is used to record expenses associated with specific projects or initiatives.

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**Funding Source:** Funding sources are typically allocations from general operating (11000).

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units.

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**Notes:** This is a legacy predecessor and is no longer used for any new funds.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12602</b>	✓*			FAR	Request from Business Manager with the reason for the transfer
<b>From 12602 to fund type 01 predecessor</b>	Only to 11000			FAR**	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12602</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From 12602 to fund type 11 predecessor</b>				Not permitted**	
<b>From fund type 11 predecessor to 12602</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

\*Only allowed if the original purpose and stated conditions are adhered to.

\*\*Except for Reasonable Accommodations Fund (RAF) reimbursement.

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**12604 – CARRYOVER**


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**Purpose:** This fund predecessor is used to record expenses incurred in support of specific projects or purposes funded by the approved carryover allocation (prior year operating surplus).

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**Funding Source:** Funding sources are approved allocations from prior year-end surplus.

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**Budget Process:** Approved allocations to this fund predecessor are determined by the faculties and units.

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**Transfer rules for all faculties and units EXCEPT VP (Administration) units:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12604</b>	✓			FAR	
<b>From 12604 to fund type 01 predecessor</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12604</b>				Not permitted	
<b>From 12604 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 12604</b>				Not permitted	
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

**Transfer rules for VP (Administration) units:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12604</b>	✓			FAR / VP Admin	
<b><u>From</u> 12604 to fund type 01 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 01 predecessor <u>to</u> 12604</b>				Not Permitted	
<b><u>From</u> 12604 to fund type 11 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 11 predecessor <u>to</u> 12604</b>				Not Permitted	
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I / VP Admin	Written approval from VP Admin



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**12650 – VP ACADEMIC PROJECTS**


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**Purpose:** This fund predecessor is used to record expenses incurred in support of projects funded by the Provost and VP (Academic), which are approved through a competitive process.

**Funding Source:** Funding sources include allocations from general operating (11000 and 12602), ICM (International College of Manitoba), and gross revenues transferred to various faculties, teaching awards, and indigenous funds.

**Budget Process:** Budget allocated to this fund predecessor is determined by the Provost and VP (Academic).

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12650</b>	✓			FAR	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer
<b>From 12650 to fund type 01 predecessor</b>	✓			FAR	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer
<b>From fund type 01 predecessor to 12650</b>	✓			FAR	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer
<b>From 12650 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer
<b>From fund type 11 predecessor to 12650</b>	Only from 12200*			FAR Assistant Manager, Revenue, General, and Student Accounting	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with approval from Provost & VP (Academic) with the reason for the transfer

\*Only allowed for ICM Agreement fee sharing.

**1245 MET TARGETED ALLOCATIONS**
**12107 – TARGETED MET FUNDING**

**Purpose:** This fund predecessor is used to record expenses associated with specific projects/purposes funded by Manitoba Economic and Training (may be multi-year funding commitments).

**Funding Source:** Funding sources are provincial targeted grants.

**Budget Process:** Budget allocated to this fund predecessor is determined by faculties and units.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12107</b>	✓			FAR	Approval from MET with the reason for the transfer
<b><u>From</u> 12107 to fund type 01 predecessor</b>	✓			FAR	Approval from MET external funder with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12107</b>	✓			FAR	Approval from MET external funder with the reason for the transfer
<b><u>From</u> 12107 to fund type 11 predecessor</b>		✓		FAR	Approval from MET external funder with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12107</b>		✓		FAR	Approval from MET external funder with the reason for the transfer
<b>Move funding <u>to/from</u> another fund type</b>			✓	See Appendix I	Approval from MET external funder with the reason for the transfer

**1270 POOLED & INDIVIDUAL TRAVEL & EXPENSE**
**12700 – POOLED & INDIVIDUAL TRAVEL & EXPENSE**

**Purpose:** This fund predecessor is used to record expenses associated with pooled and individual travel and expense allocations (FT academic staff only) made in accordance with terms of the UMFA Collective Agreement.

**Funding Source:** Funding sources are allocations from General Operating (11000) based on the most recent amounts outlined in the UMFA Collective Agreement (Article 27).

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units. In accordance with the UMFA Collective Agreement and annual budget development guidelines.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12700</b>	✓			FAR	UMFA agreement fulfillment with the reason for the transfer
<b><u>From</u> 12700 to fund type 01 predecessor</b>	✓			FAR	UMFA agreement fulfillment with the reason for the transfer
<b><u>From</u> fund type 01 predecessor to 12700</b>	✓			FAR	UMFA agreement fulfillment with the reason for the transfer
<b><u>From</u> 12700 to fund type 11 predecessor</b>		✓		FAR	UMFA agreement fulfillment with the reason for the transfer
<b><u>From</u> fund type 11 predecessor to 12700</b>		✓		FAR	UMFA agreement fulfillment with the reason for the transfer
<b><u>Move funding to/from another fund type</u></b>			✓	See Appendix I	UMFA agreement fulfillment with the reason for the transfer

**1290 OPERATING RESEARCH DEVELOPMENT**
**12900 – OPERATING RESEARCH GRANTS**

<b>Purpose:</b>	This fund predecessor is used to record expenses associated with internal research grants as funded by the VPRI.
<b>Funding Source:</b>	Funding sources are typically allocations from general operating (11000) made by VPRI.
<b>Budget Process:</b>	Budget allocated to this fund predecessor is determined by VPRI and budget transfers to units are done within a fiscal year.
<b>Note:</b>	This is a legacy predecessor and is no longer used for any new operating research grants. All operating research grants must now be set up under the Research Fund.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12900</b>	✓			FAR	Request from VPRI Business Manager with the reason for the transfer
<b>From 12900 to fund type 01 predecessor</b>	✓			FAR	Request from VPRI Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12900</b>	Only from 11000			FAR	Request from VPRI Business Manager with the reason for the transfer
<b>From 12900 to fund type 11 predecessor</b>		Only to 12225*		FAR	Request from VPRI Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 12900</b>	Only from 12500**			FAR	Request from VPRI Business Manager with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from VPRI Business Manager with the reason for the transfer

\*Only if it is VPRI support of conference sponsorship program.

\*\* Only if it is additional funding support for conference sponsorship program.

**FUND TYPE 11: INTERNALLY RESTRICTED FUNDS**
**1210 TARGETED OPERATING ALLOCATION**
**12100 – TARGETED OTHER FEDERAL PROJECTS**

**Purpose:** This fund predecessor is used to record revenues and related expenses in support of specific purpose non-research projects funded by the Federal Government.

**Funding Source:** Funding sources are federal grant and contract revenues.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated grants/contracts to be received for a fiscal year.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
Within 12100	✓			FAR	Approval from Federal Government with the reason for the transfer
<u>From</u> 12100 to fund type 01 predecessor		✓		FAR	Approval from Federal Government with the reason for the transfer
<u>From</u> fund type 01 predecessor to 12100		✓		FAR	Approval from Federal Government with the reason for the transfer
<u>From</u> 12100 to fund type 11 predecessor		✓		FAR	Approval from Federal Government with the reason for the transfer
<u>From</u> fund type 11 predecessor to 12100		✓		FAR	Approval from Federal Government with the reason for the transfer
<u>Move funding to/from</u> another fund type			✓	See Appendix I	Approval from Federal Government with the reason for the transfer

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**12101 – TARGETED PROVINCIAL PROJECTS**


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**Purpose:** This fund predecessor is used to record revenues and related expenses in support of specific purpose non-research projects funded by Provincial Government.

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**Funding Source:** Funding sources are provincial grant and contract revenues.

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated grants/contracts to be received for a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12101</b>	✓			FAR	Approval from Provincial Government with the reason for the transfer
<b><u>From</u> 12101 to fund type 01 predecessor</b>		✓		FAR	Approval from Provincial Government with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12101</b>		✓		FAR	Approval from Provincial Government with the reason for the transfer
<b><u>From</u> 12101 to fund type 11 predecessor</b>		✓		FAR	Approval from Provincial Government with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12101</b>		✓		FAR	Approval from Provincial Government with the reason for the transfer
<b>Move funding <u>to/from</u> another fund type</b>			✓	See Appendix I	Approval from Provincial Government with the reason for the transfer

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**12102 – TARGETED INDUSTRY PROJECTS**


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**Purpose:** This fund predecessor is used to record revenues and related expenses in support of specific purpose non-research projects funded by industry.

**Funding Source:** Funding sources are sponsorships, industry contracts and other contract revenue.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated grants/contracts to be received for a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12102</b>	✓			FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> 12102 to fund type 01 predecessor</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> fund type 01 predecessor to 12102</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> 12102 to fund type 11 predecessor</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> fund type 11 predecessor to 12102</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Approval from external funder with the reason for the transfer

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**12105 – TARGETED MISC FOUNDATIONS AND ASSOCIATIONS GRANTS**


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**Purpose:** This fund predecessor is used to record revenues and related expenses in support of specific purpose non-research projects funded by miscellaneous foundations and associations.

**Funding Source:** Funding sources include municipal grants/contracts, and other grants/contracts from foundations and associations.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated grants/contracts to be received for a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12105</b>	✓			FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> 12105 to fund type 01 predecessor</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> fund type 01 predecessor to 12105</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> 12105 to fund type 11 predecessor</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>From</u> fund type 11 predecessor to 12105</b>		✓		FAR	Approval from external funder with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Approval from external funder with the reason for the transfer



**1215 TARGETED RESEARCH SUPPORT FUND**
**12104 – TARGETED RESEARCH SUPPORT FUND**

**Purpose:** This fund predecessor is used to record revenue and expenses funded by the Tri-Agency (Canadian Institutes of Health Research (CIHR), Natural Sciences and Engineering Research Council (NSERC), and Social Sciences and Humanities Research Council (SSHRC)) in support of indirect costs of research.

**Funding Source:** Funding sources are federal contract revenue.

**Budget Process:** Budget allocated to this fund predecessor is determined by VPRI. Initial funding is allocated to units through intra-fund transfers, and budget transfers done to units within the fiscal year.

**Note:** Research Support Fund Guidelines can be found here:  
[http://umanitoba.ca/research/research\\_support\\_funds.html](http://umanitoba.ca/research/research_support_funds.html)

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12104</b>	✓			FAR	
<b><u>From</u> 12104 to fund type 01 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 01 predecessor <u>to</u> 12104</b>				Not Permitted	
<b><u>From</u> 12104 to fund type 11 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 11 predecessor <u>to</u> 12104</b>				Not Permitted	
<b><u>Move funding to/from</u> another fund type</b>				Not Permitted	

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**12108 – RSF INCREMENTAL PROJECT GRANTS-IPG**


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**Purpose:** This fund predecessor is used to record revenue and expenses funded by the Tri-Agency (Canadian Institutes of Health Research (CIHR), Natural Sciences and Engineering Research Council (NSERC), and Social Sciences and Humanities Research Council (SSHRC)) in support of indirect costs of research that are specific to a certain project.

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**Funding Source:** Funding sources are federal contract revenue.

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**Budget Process:** Budget allocated to this fund predecessor is determined by VPRI.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12108</b>				Not Permitted	
<b><u>From</u> 12108 to fund type 01 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 01 predecessor <u>to</u> 12108</b>				Not Permitted	
<b><u>From</u> 12108 to fund type 11 predecessor</b>				Not Permitted	
<b><u>From</u> fund type 11 predecessor <u>to</u> 12108</b>				Not Permitted	
<b><u>Move</u> funding <u>to/from</u> another fund type</b>				Not Permitted	

**1217 NEW FRONTIERS IN RESEARCH AWARDS**
**12170 – NEW FRONTIERS IN RESEARCH AWARDS**

**Purpose:** This fund predecessor is used to record revenue and expenses funded by the New Frontiers in Research Funds (NFRF) Awards in support of the indirect costs.

**Funding Source:** Funding sources are federal contract revenue.

**Budget Process:** Budget allocated to this fund predecessor is determined by VPRI.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12170</b>				Not Permitted	
<b>From 12170 to fund type 01 predecessor</b>				Not Permitted	
<b>From fund type 01 predecessor to 12170</b>				Not Permitted	
<b>From 12170 to fund type 11 predecessor</b>				Not Permitted	
<b>From fund type 11 predecessor to 12170</b>				Not Permitted	
<b>Move funding to/from another fund type</b>				Not Permitted	

**1220 INCOME FUNDED PROJECTS**
**12200 – INCOME FUNDED PROJECTS**

**Purpose:** This fund predecessor is used to record revenues and related expenses in support of revenue generating projects or activities (service provision and/or product sales).

**Funding Source:** Funding sources include external and internal sales and services fees (fee for service, rental income, interdepartmental charges, etc.).

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated revenue to be generated within the fiscal year.

**Note:** If a faculty or unit provides workshops/conferences and courses (for example CHERD, Extended Education, School of Music, Continuing Medical, and Dental Education etc.), the fund must be set up under 12200 Income Funded Projects.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12200</b>	✓*	✓**		FAR	Request from Business Manager with the reason for the transfer
<b>From 12200 to fund type 01 predecessor</b>	Only to 12650***	✓**		Assistant Manager, Revenue, General, and Student Accounting*** FAR	Request from Provost & VP (Academic) Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12200</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From 12200 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 12200</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

\*Completed by budget transfer if closing a fund and moving the budget to another fund, or if changing spending authority on a fund.

\*\*Generally completed by intra-fund transfer if moving or sharing profit to support general operating expenses.

\*\*\*Only for ICM Agreement fee sharing.

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**12210 – STUDENT FUNDED EVENTS/PROJECTS**


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**Purpose:** This fund predecessor is used to record revenues and related expenses in support of student funded projects or activities such as student group travel and events.

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**Funding Source:** Funding sources include fundraising activities, registration fees collected from students for the travel/event, external and internal sales, and donations.

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties based on the anticipated revenue to be generated for a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12210</b>	✓*	✓**		FAR	Request from Business Manager with the reason for the transfer
<b>From 12210 to fund type 01 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12210</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From 12210 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor to 12210</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

\*Complete by budget transfers if closing a fund and moving the budget to another fund, or if changing spending authority on a fund.

\*\*Generally completed by intra-fund transfer if moving or sharing profit to support general operating expenses.

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**12225 – CONFERENCES / WORKSHOPS**


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**Purpose:** This fund predecessor is used to record revenues and related expenses associated with conference or workshop activities.

**Funding Source:** Funding sources include external and internal conference/workshop fees, and conference sponsorship.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated revenue to be generated for a fiscal year.

**Note:** If the faculty or unit is providing workshops/conferences and courses (for example CHERD, Extended Education, School of Music, Continuing Medical and Dental Education etc.), the fund must be set up under **12200** Income Funded Projects.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12225</b>	✓*	✓**		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12225 to fund type 01 predecessor</b>		✓**		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> fund type 01 predecessor <u>to</u> 12225</b>		✓***		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12225 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> fund type 11 predecessor <u>to</u> 12225</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b><u>Move funding to/from another fund type</u></b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

\*Completed by budget transfer if closing a fund and moving the budget to another fund, or if changing spending authority on a fund.

\*\*Generally completed by intra-fund transfer if moving or sharing profit to support general operating expenses.

\*\*\*If allocation is from travel and conference sponsorships, or if funded by the President or a Vice President.

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**12250 – COST RECOVERY**


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**Purpose:** This fund predecessor is used to record revenues recovered from internal or external sources for specific expenses with no goal or expectation of receiving a profit.

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**Funding Source:** Funding sources include external and internal expense recoveries (salary recovery, long distance charges recovery, photocopy income recovery, etc.)

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on the anticipated expense recoveries for a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12250</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12250 to fund type 01 predecessor</b>		✓*		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12250</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12250 to fund type 11 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12250</b>		✓		FAR	Request from Business Manager with the reason the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason the transfer

\*Generally completed by intra-fund transfer if moving or sharing profit to support general operating expenses.

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**12275 – TECHNICAL SERVICE FEES-LABORATORIES**


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**Purpose:** This fund predecessor is used to record revenues and related expenses incurred for the provision of specific technical services (such as consulting, testing, or use of equipment), lending research facilities and/or research equipment to external or internal customers.

Technical Services Agreement (TSA) must be in place in accordance with the [Institutional Costs of Research: Recovery and Distribution Policy](#).

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**Funding Source:** Funding sources include external Fee-For-Service Activities (FFSAs)/TSA, internal FFSAs, and TSA external overhead from research grants/contracts.

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**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units based on Technical Services Fees and Agreements.

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**Reference:** The general guideline for conducting fee-for-service activities (FFSAs) can be found here: [http://umanitoba.ca/research/media/Fee-For-Service\\_Activities\\_Guideline.pdf](http://umanitoba.ca/research/media/Fee-For-Service_Activities_Guideline.pdf)

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12275</b>	✓*	✓**		FAR	TSA agreement fulfillment with the reason for the transfer
<b><u>From</u> 12275 to fund type 01 predecessor</b>		✓**		FAR	TSA agreement fulfillment with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12275</b>		✓		FAR	TSA agreement fulfillment with the reason for the transfer
<b><u>From</u> 12275 to fund type 11 predecessor</b>		✓		FAR	TSA agreement fulfillment with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12275</b>		✓		FAR	TSA agreement fulfillment with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	TSA agreement fulfillment with the reason for the transfer

\*Completed by budget transfer if closing a fund and moving the budget to another fund, or if changing authority on a fund.

\*\*Completed by intra-fund transfer if moving or sharing profit to support general operating expenses.



**1230 TRANSFERS FROM TRUST AND ENDOWMENT**
**12300 – TRUST & ENDOWMENT**

**Purpose:** This fund predecessor is used to record expenses funded by Trust and/or Endowment allocations.

**Funding Source:** Funding sources are allocations from Trust and Endowment made through inter-fund transfers.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units. Expenses are subject to the restrictions established by donors as to the use of the donation or associated investment income.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12300</b>	✓	✓		FAR / Treasury	Approval from donor with the reason for the transfer
<b><u>From</u> 12300 to fund type 01 predecessor</b>		✓		FAR / Treasury	Approval from donor with the reason for the transfer
<b><u>From</u> fund type 01 predecessor <u>to</u> 12300</b>		✓		FAR / Treasury	Approval from donor with the reason for the transfer
<b><u>From</u> 12300 to fund type 11 predecessor</b>		✓		FAR / Treasury	Approval from donor with the reason for the transfer
<b><u>From</u> fund type 11 predecessor <u>to</u> 12300</b>		✓		FAR / Treasury	Approval from donor with the reason for the transfer
<b><u>Move funding to/from another fund type</u></b>			✓	See Appendix I	Approval from donor with the reason for the transfer

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**12301 – REFERENDUM SURCHARGES STUDENT FEES**


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**Purpose:** This fund predecessor is used to record spending of funds collected through tuition that are designated by students through a referendum for targeted faculty operating expenses. These expenses are to be of direct benefit to the student.

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**Funding Source:** Fees collected via student referendum.

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**Budget Process:** Budget allocated to this fund predecessor is determined by FPO through the annual budget process. Annual allocation is transferred to faculties/units by budget transfer within a fiscal year.

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**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12301</b>	✓	✓		FAR	Student referendum fulfillment with the reason for the transfer
<b><u>From</u> 12301 to fund type 01 predecessor</b>		✓		FAR	Student referendum fulfillment with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12301</b>		✓		FAR	Student referendum fulfillment with the reason for the transfer
<b><u>From</u> 12301 to fund type 11 predecessor</b>		✓		FAR	Student referendum fulfillment with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12301</b>		✓		FAR	Student referendum fulfillment with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Student referendum fulfillment with the reason for the transfer

**1250 OVERHEAD**
**12500 – OVERHEAD**

**Purpose:** This fund predecessor is used to record overhead revenue received and expenses incurred by faculties, departments, and researchers in support of institutional costs of research.

**Funding Source:** Overhead charges on research agreements, clinical trial agreements, technical service agreements, and research grants.

**Budget Process:** Budget allocated to this fund predecessor is determined by Financial Services with budget transfers to units done within the fiscal year.

**Reference:** Institutional Costs of Research: Recovery and Distribution Policy can be found here:  
[http://umanitoba.ca/admin/governance/governing\\_documents/financial/UnivSecInstitutionalCostsofResearchPolicy.html](http://umanitoba.ca/admin/governance/governing_documents/financial/UnivSecInstitutionalCostsofResearchPolicy.html)

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12500</b>	✓			FAR	Request from Business Manager with the reason for the transfer
<b>From 12500 to fund type 01 predecessor</b>		✓		FAR	Request from Business Manager with the reason for the transfer
<b>From fund type 01 predecessor to 12500</b>				Not permitted	
<b>From 12500 to fund type 11 predecessor</b>				Not permitted	
<b>From fund type 11 predecessor to 12500</b>				Not permitted	
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

**1255 MINOR CAPITAL PROJECTS & RENOS**
**12550 – MINOR CAPITAL PROJECTS & RENOS**

**Purpose:** This fund predecessor is used to record minor capital projects and renovations.

**Funding Source:** Funding sources are allocations from General Operating and Provision funds.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties and units.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12550</b>	✓			Capital Accounting	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12550 to fund type 01 predecessor</b>		✓		Capital Accounting	Request from Business Manager with the reason for the transfer
<b><u>From</u> fund type 01 predecessor <u>to</u> 12550</b>		✓		Capital Accounting	Request from Business Manager with the reason for the transfer
<b><u>From</u> 12550 to fund type 11 predecessor</b>		✓		Capital Accounting	Request from Business Manager with the reason for the transfer
<b><u>From</u> fund type 11 predecessor <u>to</u> 12550</b>		✓		Capital Accounting	Request from Business Manager with the reason for the transfer
<b><u>Move funding to/from another fund type</u></b>			✓	See Appendix I	Request from Business Manager with the reason for the transfer

**1260 TARGETED MET ACCESS**
**12103 – TARGETED MET ACCESS**

**Purpose:** This fund predecessor is used to record expenses associated with the MET ACCESS programs.

**Funding Source:** Funding sources are MET ACCESS program grants allocated annually by MET.

**Budget Process:** Budget allocated to this fund predecessor is determined by FPO, and is based on the MET Access grant to be received for a fiscal year.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12103</b>	✓	✓		FAR	Approval from MET with the reason for the transfer
<b><u>From</u> 12103 to fund type 01 predecessor</b>		✓		FAR	Approval from MET with the reason for the transfer
<b>From fund type 01 predecessor <u>to</u> 12103</b>		✓		FAR	Approval from MET with the reason for the transfer
<b><u>From</u> 12103 to fund type 11 predecessor</b>		✓		FAR	Approval from MET with the reason for the transfer
<b>From fund type 11 predecessor <u>to</u> 12103</b>		✓		FAR	Approval from MET with the reason for the transfer
<b><u>Move funding to/from</u> another fund type</b>			✓	See Appendix I	Approval from MET with the reason for the transfer

**1280 GIFTS FOR OPERATING**
**12800 – GIFT FOR OPERATING**

**Purpose:** This fund predecessor is used to record donation revenue received for operating purposes to which a tax receipt/credit is available, and the expenses associated with the purpose specified by the donor.

**Funding Source:** Funding sources are gifts and donations.

**Budget Process:** Budget allocated to this fund predecessor is determined by the faculties/units based on the anticipated gifts and donations to be received in a fiscal year.

**Transfer Rules:**

Transfer Type	Budget Transfer	Intra-Fund Transfer	Inter-Fund Transfer	Approval Required from:	Support Required:
<b>Within 12800</b>	✓	✓		FAR	Approval from donor with the reason for the transfer
<b>From 12800 to fund type 01 predecessor</b>		✓		FAR	Approval from donor with the reason for the transfer
<b>From fund type 01 predecessor to 12800</b>		✓		FAR	Approval from donor with the reason for the transfer
<b>From 12800 to fund type 11 predecessor</b>		✓		FAR	Approval from donor with the reason for the transfer
<b>From fund type 11 predecessor to 12800</b>		✓		FAR	Approval from donor with the reason for the transfer
<b>Move funding to/from another fund type</b>			✓	See Appendix I	Approval from donor with the reason for the transfer

**APPENDIX I**
**Department Contact for Common Intra- and Inter-fund Requests:**

Funding Source (Fund Type)	Funding Destination (Fund Type)	Transfer Type	Contact	Email/Fax	Request Form (if applicable)
Operating Fund (01 and 11)	Operating Fund (01 and 11)	Intra-fund	FAR	<a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	N/A
Operating Provision Fund (190)	Operating Provision Fund (190)	Intra-fund	FAR	<a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	N/A
Capital Provision Fund (193)	Capital Provision Fund (193)	Intra-fund	Capital Accounting	<a href="mailto:Capital.Accounting@umanitoba.ca">Capital.Accounting@umanitoba.ca</a>	N/A
Operating Fund (01 and 11)	Operating Provision Fund (190)	Inter-fund	FAR	<a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	<a href="http://umanitoba.ca/admin/financial_services/media/Request%20for%20Transfer%20to%20Existing%20Provision%20Fund.pdf">http://umanitoba.ca/admin/financial_services/media/Request for Transfer to Existing Provision Fund.pdf</a>
Operating Provision Fund (190)	Operating Fund (01 and 11)	Inter-fund			<a href="http://umanitoba.ca/admin/financial_services/media/Request%20for%20Transfer%20From%20Existing%20Provision%20Fund.pdf">http://umanitoba.ca/admin/financial_services/media/Request for Transfer From Existing Provision Fund.pdf</a>
Operating Fund (01 and 11)	Capital Provision Fund (193)	Inter-fund	Capital Accounting	<a href="mailto:Capital.Accounting@umanitoba.ca">Capital.Accounting@umanitoba.ca</a>	<a href="http://umanitoba.ca/admin/financial_services/media/Request%20for%20Transfer%20to%20Existing%20Provision%20Fund.pdf">http://umanitoba.ca/admin/financial_services/media/Request for Transfer to Existing Provision Fund.pdf</a>
Capital Provision Fund (193)	Operating Fund (01 and 11)	Inter-fund			<a href="http://umanitoba.ca/admin/financial_services/media/Request%20for%20Transfer%20From%20Existing%20Provision%20Fund.pdf">http://umanitoba.ca/admin/financial_services/media/Request for Transfer From Existing Provision Fund.pdf</a>
Operating Fund (01 and 11)	Research Fund (30)	Inter-fund	FAR	<a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	N/A
Research Fund (30)	Operating Fund (01 and 11)	Inter-fund	Research Accounting	Appointed Research Accountant	N/A

Funding Source (Fund Type)	Funding Destination (Fund Type)	Transfer Type	Contact	Email/Fax	Request Form (if applicable)
Operating Fund (01 and 11)	Special Purpose Fund (28)	Inter-fund	FAR	<a href="mailto:FAR@umanitoba.ca">FAR@umanitoba.ca</a>	N/A
Special Purpose Fund (28)	Operating Fund (01 and 11)	Inter-fund	Research Accounting	Appointed Research Accountant	N/A
Operating Fund (01 and 11)	Trust & Endowment Fund (21)	Inter-fund	Treasury Services	<a href="mailto:Mark.Gardner@umanitoba.ca">Mark.Gardner@umanitoba.ca</a> or <a href="mailto:Lance.Mckinley@umanitoba.ca">Lance.Mckinley@umanitoba.ca</a>  (Fax) 204-474-7616	<a href="http://umanitoba.ca/admin/financial_services/media/Transfer_of_Funds_to_Trust_and_Endowment_interactive.pdf">http://umanitoba.ca/admin/financial_services/media/Transfer_of_Funds_to_Trust_and_Endowment_interactive.pdf</a>  <a href="http://umanitoba.ca/admin/financial_services/media/Transfer_of_Funds_FROM_Trust_and_Endowment_interactive.pdf">http://umanitoba.ca/admin/financial_services/media/Transfer_of_Funds_FROM_Trust_and_Endowment_interactive.pdf</a>
Trust & Endowment Fund (21)	Operating Fund (01 and 11)	Inter-fund			
Operating Fund (01 and 11)	Capital Fund (90)	Inter-fund	Capital Accounting	<a href="mailto:Capital.Accounting@umanitoba.ca">Capital.Accounting@umanitoba.ca</a>  (Fax) 204-474-7501	<a href="http://umanitoba.ca/admin/financial_services/media/Operating_Funded_Capital_Transfers_form.pdf">http://umanitoba.ca/admin/financial_services/media/Operating_Funded_Capital_Transfers_form.pdf</a>