



Budget Transfer Reference Sheet

Transfer	PreparedBy	Description	Accounting	Backup	Posting Target
Intra Faculty	Units	Within Fund 110000 and within the Faculty Organization	Both the Increase and the Decrease must be to expenditure Accounts and appropriate Program within fund 110000	Backup should include the reason for the transfer and the appropriate authorization. This back up may be retained by the faculty, but it is advised that a copy of the backup be attached to the budget transfer	1 week from completion
Intra Faculty Inter Fund	Units	Within the Faculty Organization but from Fund 110000 into Funds with predecessors of 1240 (12400,12500,12600,12650) and 1270 (12700)	An Expenditure Account in Fund 110000 will be decreased and an expenditure Account in corresponding unrestricted fund will be increased. Both entries will use the appropriate Program for the Unit.	Backup must be attached to the budget transfer and should indicate the reason for the transfer and appropriate authorization for the transfer. Amounts transferred to these funds must be for the purposes as defined by the funds (Research Start-up, Overhead, Other Allocations and Pooled & Individual Travel). Other allocations will be assessed on an individual basis.	1 week from receipt
Inter Faculty	B & G	Within Fund 110000 but between Faculties or Units	Both the Increase and the Decrease must be to fund 110000 and an appropriate expense Account with the Unit Program, the transferring Organization will be decreased, the receiving Organization will be increased	The request along with backup explaining the reason for the transfer and appropriate authorization for the transfer must be sent to the Budget Accountant by the unit transferring the funds	1 week from date of receipt of request
Income	Units	Within Funds with Predecessor 1220 (12200)	These entries will increase the expenditure Account (7XXXXX) and the revenue Account (5XXXXX) in the same fund. Program 0000 must be used for the revenue side of the entry, the expenditure side will use the appropriate Unit Program	Backup must be attached to the transfer and must indicate the source of the revenue (Who paid the money to the University); the reason for the payment (What good or service was provided for the payment) and what the payment will be used for (e.g. payment of expenses)	1 week from receipt
Targeted Allocations	B & G	Within Funds with Predecessor 1210 (12100, 12101, 12102, 12103, 12105)	These entries will increase the revenue Account (Program 0000) and expenditure Account (Appropriate Unit Program) within the Fund	Backup will generally be provided by VP Academic or VP Admin for COPSE Funds. Back up for funding from other sources must include the name of the funder, a formal commitment to fund, generally a contract or other binding document and the nature of the program being funded. Any conditions on the funding should also be provided at time of set up.	1 week from receipt
Indirect cost of Research	Research Services	Within Fund 1215 (12104,12106)	This entry will decrease the reserve Account held by the VP Research and increase allocations within units. In each case the appropriate Unit Program will be used.	Backup will be provided by the VP Research Office	1 week from completion



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Transfers from Trust	B & G	Within Funds with predecessor 1230 (12300)	These entries will increase the expenditure Account with the appropriate Unit Program and decrease the interfund transfer Account and Program 0000. They will also be accompanied by a JV processed by Treasury Services transferring the funds from the Trust Fund	Backup will be the transfer request submitted by the Unit and will include the name of the Trust Fund and the intended use of the funds	2 weeks from receipt of transfer request
Gifts for Operating *	Units/ B & G	Within Funds with a predecessor of 1280 (12800)	These entries will increase both the expenditure Account using the appropriate Unit Program and the revenue Account, Program 0000. Only 58XXXX revenue Accounts may be used in these Funds	Generally because of the small dollar values involved there is no backup requirement. Significant donations (>\$5,000) may require further follow up.	2 weeks from receipt
Operating Research Development	B & G	From Fund 110000, Research Services Organization to Funds with predecessor 1290 (12900,12970), Unit Organizations	These entries will decrease the expenditure Account in Research Services Organization, Fund 110000 and increase the expenditure Account in the Unit Fund and Organization. In both cases the appropriate Unit Program will be used.	Backup will be provided by the VP Research Office	1 week from receipt of request.

* These entries are generally small dollar value and may be initiated by units if the funding is required immediately, B & G will process an adjustment at month end to increase revenue and expenditure budgets to equal funds received.