Transfer Accounts

Transfer accounts are used only for journal entries within MAC01. Both sides of the journal entry must use the same account number except as noted on lines below. They may not be used for deposits or expenses.

<table>
<thead>
<tr>
<th>Fund:</th>
<th>20</th>
<th>30</th>
<th>45</th>
<th>50/55</th>
<th>60</th>
<th>70/75/77</th>
<th>72/78</th>
<th>80/85</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Operating</td>
<td>Ancillary</td>
<td>Specifically Externally Funded</td>
<td>Research</td>
<td>Capital</td>
<td>Trusts &amp; Endowments</td>
<td>Cost of Practice</td>
<td>FHS Research</td>
<td></td>
</tr>
</tbody>
</table>
| 1. Transfers within the same Fund
   General transfers
   Within the same budget envelope | 480040 | 480040 | 480040 |       |       |           |       |       | Allocations of central operating funds per the budget framework. |
   To/from a different budget envelope | 480050 | 480050 | 480050 |       |       |           |       |       | Allocations from the University Fund to activity units for specific purposes, and to support units for on-going funding - entry initiated by the Provost's Office. |
| Specific transfers
   Operating allocation | 480000 |       |       |       |       |           |       |       | Used only in the University Fund to record the total of current funding awarded by the Budget Committee. |
   University Fund specific allocations | 480005 |       |       |       |       |           |       |       | May be used to transfer appropriation balances between departments/programs within the same envelope. Appears below the total surplus/deficit, before net income. |
   University Fund funded priorities | 480030 |       |       |       |       |           |       |       | Transfer fee revenue to Faculties - entry initiated by the Registrar's Office. |
   Appropriation transfers | 480099 | 480099 | 480099 |       |       |           |       |       | Subgrants to research projects within the same Fund. |
   Deferred exam fee transfers | 480105 |       |       |       |       |           |       |       | Remaining balance in research projects transferred to unrestricted Funds 50 or 80. |
   Internally research subgrants | 480050 |       |       |       |       |           |       |       | Internally funded research awards* |
   Research residuals | 4800200 |       |       |       |       |           |       |       | Internally funded research awards* |
| 2. Transfers between different Funds
   General transfers not specified below | 480150 | 480150 | 480150 |       |       |           |       |       | Internally funded research awards* |
   Internally funded research awards* | 480925 | 480925 | 480925 |       |       |           |       |       | Internally funded research awards* |
   Research subgrants between projects | 480150 |       |       |       |       |           |       |       | Internally funded research awards* |
   Research overhead income
   CRC | 475002 Cr | 475002 Cr | 809005 Dr |       |       |           |       |       | Overhead/administration fee charged to research projects and reimbursed to Faculties/Departments. |
   ERA | 475003 Cr | 475003 Cr | 809005 Dr |       |       |           |       |       | Overhead/administration fee charged to research projects and reimbursed to Faculties/Departments. |
   Contract overhead | 475004 Cr | 475004 Cr | 809005 Dr |       |       |           |       |       | Overhead/administration fee charged to research projects and reimbursed to Faculties/Departments. |
   Research royalties | 489100 |       |       |       |       |           |       |       | Royalties earned on intellectual property - entry initiated by MILO. |
   Ancillary/Operating internal rent | 480055 | 480055 |       |       |       |           |       |       | Rent charge for specified departments reimbursing Facility Services - entry initiated by Financial Services. |
   Ancillary contribution to Operating | 480065 | 480065 |       |       |       |           |       |       | Percentage of ancillary sales contributed to operating funds. |
   Capital from all Funds | 480900 |       |       |       |       |           |       |       | Transfer from research projects for capital - initiated by Facility Services. |
   Research to Capital | 480920 |       |       |       |       |           |       |       | Transfer from research projects for capital - initiated by Facility Services. |
| 3. Trusts
   Between Trust and all ledgers* | 480700 | 480700 | 480700 | 480700 | 480700 | 480700 | 480700 |       | Almost exclusively transfers out of trusts Fund 77. On rare occasions may be a transfer to trusts. |
   Investment income allocated (75 to 77) | 480750 |       |       |       |       |           |       |       | Restricted to Financial Affairs department - allocation from Fund 75 to 77 for trust spending. |
   Required match from other Funds to Trust | 480770 | 480770 | 480770 | 480770 | 480770 |       |       |       | Used only for matching funds transferred to trust as per trust gift agreement. |
   Interest transfer to Operating | 480772 | 480772 |       |       |       |           |       |       | Restricted to Financial Affairs department - Income from internal endowments allocated to Fund 20 for spending. |
   Trust administration to Advancement | 480751 |       |       |       |       |           |       |       | Restricted to Financial Affairs department - administration fee charged to trusts. |

*Trust funding transferred to research through operating: Revenue is recognized in trust when transferred, expense in trust in account 480700 when transfer made (received in operating in 480700), transfer from operating to research (55/85) in 480925 which nets in expense

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