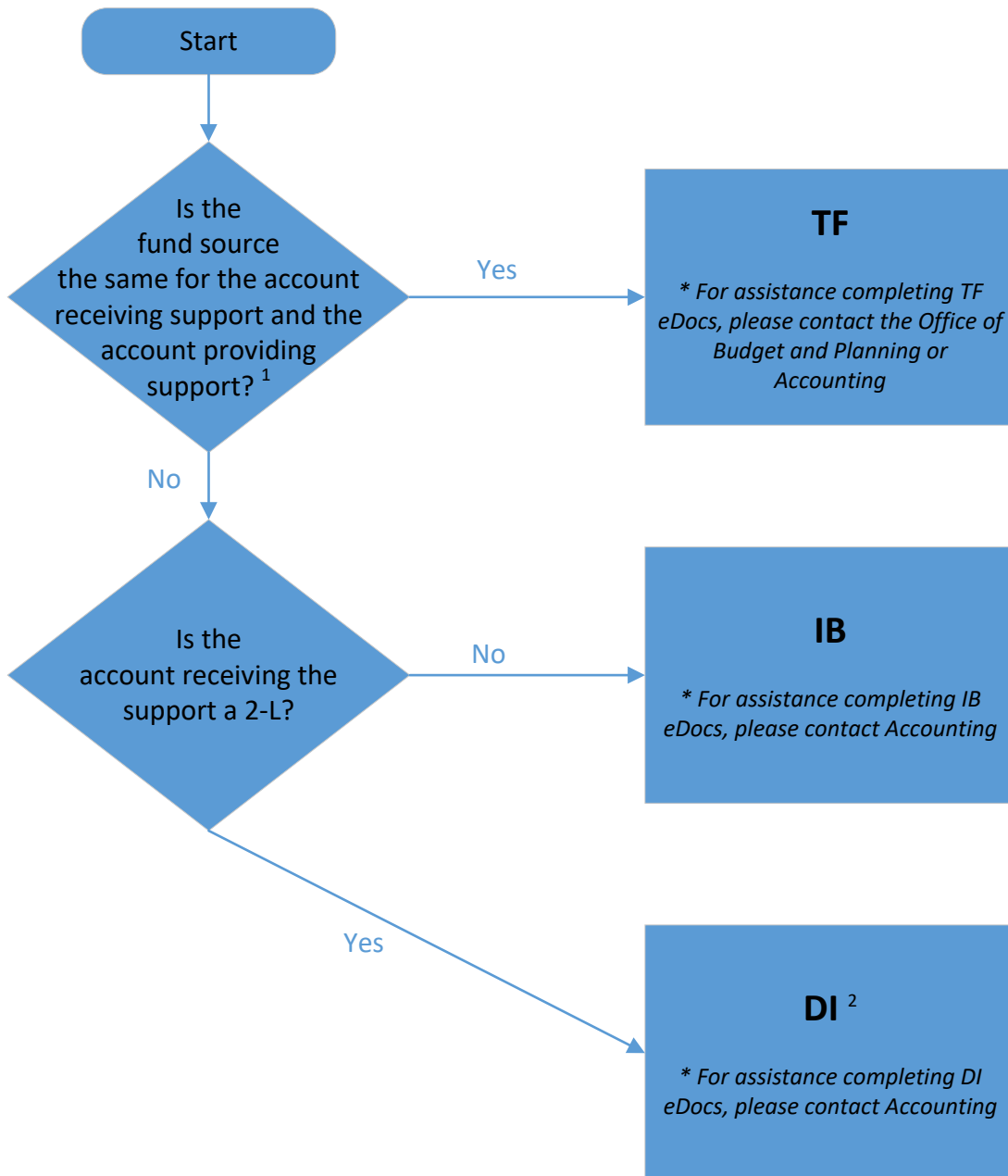


Funding Support Process Flow

For instances of departmental financial support, including co-sponsorships, for unrestricted fund sources

Note: Directly charging appropriate accounts is always preferred



Additional guidelines to remember:

1. GUF accounts may not transfer funds to non-GUF accounts, and cannot receive non-transfer revenue
2. A DI can only be completed once actual expenses have occurred

Departmental Funding Sources

Unrestricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From
Unrestricted 2-Ledger	OPTUI	2	Operating Fund – State/Tuition Funded 2-Ledger Accounts	OPTUI
Unrestricted Other Operating	OPAUX	3	Operating Fund – Auxiliary Enterprises	OPAUX, OPOTF, OPOTP
	OPOTF	4	Operating Fund – Non-State/Tuition Fiscal Accts	
	OPOTP	4	Operating Fund – Non-State/Tuition Project Accounts	
Unrestricted Sponsored Programs	UNRSF	4,6	Unrestricted Sponsored Programs Fiscal Account	UNRSF, UNRSP
	UNRSP	4,6	Unrestricted Sponsored Programs Project Accounts	

Restricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From
Restricted Non-Sponsored Programs	RSNSF	5,6	Restricted Non-Sponsored Programs Fiscal Accounts	RSNSF, RSNSP
	RSNSP	5,6	Restricted Non-Sponsored Programs Project Accounts	
Restricted Sponsored Programs	RSTSP	5,6	Restricted Sponsored Programs	RSTSP
Foundation	RFNDA	6	Restricted Foundation Auxiliary Accounts	No Transfers
	RFNDO	6	Restricted Foundation Operating Accounts	

**Ledgers listed here are typical, however there are some exceptions*

Funding Support – What eDoc should I use? - Examples

Funding support occurs when one university department sends funds to another department. Often, one department is sponsoring an event, and another department has agreed to partially fund the event. These are often referred to as “Co-Sponsorships.” The method used to move funding from one department to another depends on the type of accounts involved in the transaction.

In each of the examples below, the department receiving the funding is the “Receiving Department.” The department providing funds is the “Funding Department.”

If the Receiving Department is hosting an event and may be accepting revenue/funding from various sources (internal and/or external to UConn), it is preferable to have a separate 4-ledger account set up for this purpose. The Receiving Department can initiate Internal Billings to the other departments and receive the funding in advance of the event (Example 2).

Example #1: Both the Receiving Department and the Funding Department are using the same type of account (both are 2-ledger accounts, both are 4-ledger accounts, both are GUF accounts, etc.)

Solution: Use a **Transfer of Funds (TF)**.

Either department can initiate the TF. The Funding Department is on the FROM side of the transaction, and the Receiving Department is on the TO side of the transaction.

Note that this will move cash, and transfers in or out will only show in the 32xx and 33xx object codes.

If the Receiving Department is a 3-ledger or 4-ledger account, then the IB can also be used – see Example #2.

Example #2: The Receiving Department’s account is a 3-ledger or 4-ledger account. The Funding Department’s account can be any type of account

Solution: The Receiving Department should initiate an **Internal Billing (IB)**.

The Receiving Department should record revenue (3-ledger uses 4659, 4-ledger uses 4735) on the Income line.

The Expense line would be the Funding Department’s account + 6260 Co-Sponsorships, or other applicable expense object code.

Example #3: The Receiving Department only has a 2-ledger available, and the Funding Department wants to use funds from another type of account (3-ledger, 4-ledger, 6-ledger, etc.)

Solution: Use a **Distribution of Income and Expense (DI)**.

After the expenses have posted in the Receiving Department’s accounts, a DI can be done to move expense(s) to the Funding Department’s account.

Either department can initiate the DI, but it will most often be the department where the expense originally occurred.

The “FROM” side account is where the transaction originally posted (the Receiving Department);

The “TO” side account is the Funding Department’s account.

The object code should be the same on both sides, and should be the object code of the original expense.

Note that expenses cannot be moved if they haven’t yet posted. Wait until the expenses have posted before trying to move them to the Funding Department’s account.

The DI method is the least preferred method for the following reasons:

1. The Receiving Department will not get the “funding” or reimbursement until after they have paid the expense. An expense cannot be moved until it has been paid.
2. By moving the expense off of their account, the Receiving Department will not have a record of all expenses relating to an event, if applicable.