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

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

### Restricted Fund Groups

<table>
<thead>
<tr>
<th>Fund Source</th>
<th>Sub-Fund</th>
<th>Ledger*</th>
<th>Sub-Fund Description</th>
<th>Allowable Transfers To/From</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Non-Sponsored Programs</td>
<td>RSNSF</td>
<td>5,6</td>
<td>Restricted Non-Sponsored Programs Fiscal Accounts</td>
<td>RSNSF, RSNSP</td>
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<td>Restricted Non-Sponsored Programs</td>
<td>RSNSP</td>
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<td>Restricted Non-Sponsored Programs Project Accounts</td>
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<td>Restricted Sponsored Programs</td>
<td>RSTSP</td>
<td>5,6</td>
<td>Restricted Sponsored Programs</td>
<td>RSTSP</td>
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<tr>
<td>Foundation</td>
<td>RFNDA</td>
<td>6</td>
<td>Restricted Foundation Auxiliary Accounts</td>
<td>No Transfers</td>
</tr>
<tr>
<td></td>
<td>RFNDO</td>
<td>6</td>
<td>Restricted Foundation Operating Accounts</td>
<td></td>
</tr>
</tbody>
</table>

*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.