

Fund Type	Description	Funding Source	Nature of restriction	Budgeting	Office responsible within Financial Services	Degree of monitoring by Financial Services	Prior Year Budget Carry Forward
UNRESTRICTED FUNDS							
1A Operating / University Allocation	<p>Represents a unit’s fundamental and on-going operations, typically in the programs of Teaching, Academic and Support Services.</p> <p>Example: Operating fund for the Department of Chemistry.</p>	Provided a budget by the University, as determined and allocated via the Multi Year Multi Fund Planning and Budgeting Process, Academic Renewal and/or the Priority Pool. Generally, distribution is made to the Faculty or Major unit level.	No restrictions as to how these funds are spent, as long as complies with University policies & procedures.	<ul style="list-style-type: none">- Multi Year Multi Fund Planning and Budgeting Process to confirm availability of funds for spending.- Subject to position budgeting (i.e. budget associated to each position).- Usually an expense budget (i.e. expenses exceed revenue generated)- Receives a permanent budget to offset benefits charged to the fund	<p>Analysis, Planning and Budget administers the budget and follows up on any resulting over-expenditure.</p> <p>Unrestricted Accounting Office oversees the recording of transactions throughout the year.</p>	<p>Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of WARNING therefore prudence must be exercised as responsibility for unwarranted or unjustifiable over-expenditure rests with the unit.</p>	Does not receive a budget carry-forward from year to year. Free balance is credited to Reserve Account. See Budget Carry Forward Bulletin.
1B Operating / Self-Financing	<p>Represents a unit’s fundamental and on-going self-funded operations, typically in the programs of Community, Student and Ancillary Services.</p> <p>Example: Operating fund for Parking Services.</p>	Self-Financing units are included in the Multi Year Multi Fund Planning and Budgeting Process.	No restrictions as to how these funds are spent, as long as complies with University policies & procedures.	<ul style="list-style-type: none">- Annual budget process to confirm projected break-even status of funds.- Subject to position budgeting (i.e. budget associated to each position).- Net budget is zero at a minimum (i.e. can spend up to the revenue budgeted; essentially, the University is extending a line of credit at the beginning of the year, in anticipation of project revenues).- Applies with Analysis, Planning and Budget to spend extra revenues not initially budgeted.	<p>Analysis, Planning and Budget administers the budget and follows up on any resulting over-expenditure.</p> <p>Unrestricted Accounting Office oversees the recording of transactions throughout the year, including carry-forward calculations.</p>	<p>Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of WARNING therefore prudence must be exercised as responsibility for unwarranted or unjustifiable over-expenditure rests with the unit.</p>	<p>Does not receive a budget carry-forward from year to year.</p> <p>The Financial Manager of the Fund has to apply to the Analysis, Planning and Budget to use free balance.</p> <p>A repayment plan is imposed in cases of accumulated deficits.</p>

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1C Special Purpose / Self-Financing	<p>Represents unrestricted activity for a unit, with continuation dependent on participation and availability of funding.</p> <p>Examples: Dean's discretionary funded from overhead; Service or Cost centers.</p>	Revenue or internal recoveries generated by that activity as well as unrestricted donations.	No restrictions as to how these funds are spent, as long as complies with University policies & procedures.	<ul style="list-style-type: none">- Typically, the activity is difficult to quantify at the onset of each year, and therefore does not receive an annual budget (there are a few exceptions).- In most cases, Multi Year Multi Fund Planning and Budgeting Process applies. Typically a balanced budget is automatically generated with each new revenue dollar.	Unrestricted Accounting Office, in all matters including budget.	<p>Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.</p> <p>Financial Services may also provide billing services.</p>	Receives a budget at the beginning of each year which represents the prior years' April 30 th fund balance.
1D Clearing Funds	<p>Represents an activity that must have no Operating Ledger dollars by April 30th.</p> <p>Example: Shared Expenditure clearing fund.</p>	Revenue or internal recoveries generated by that activity.	No restrictions as to how these funds are spent, as long as complies with University policies & procedures.	<ul style="list-style-type: none">- An informal budget may be established, particularly for Shared Expenditure funds.	Unrestricted Accounting Office, in all matters including budget if applicable.	<p>Ensures fund is cleared to zero by April 30th, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.</p>	In most cases, not applicable since fund balance should be zero at each April 30 th .

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1E Special Purpose/Self-Financing linked to a Grant	Multi-year conference, events and seminar funds These are funds linked to grants to support different year-ends or multi-year reporting.	Revenue or internal recoveries generated by that activity.	No restrictions as to how these funds are spent, as long as complies with University policies & procedures.	<ul style="list-style-type: none">- Budgets are established at the onset, typically to represent multiple years.	Unrestricted Accounting Office, in all matters including budget if applicable.	Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Not applicable since cumulative results are represented in grant inception-to-date results. Note: To allow for systematic 'budget availability checking,' an carry forward entry is processed to reflect the grant's status. This entry is not posted to the grant ledger and therefore does not impact the balances depicted on grant queries/reports.
1F Unrestricted funded Research	Internal Start-Up Fund for a researcher; Service Agreement with XYZ Incorporated. These are funds linked to grants to support different year-ends or multi-year reporting.	Typically, an internal transfer for research or research start-ups, or revenue from service agreements.	In the case of service agreements, usually a very strict budget is imposed by the external party, and therefore the expenditures must comply.	<ul style="list-style-type: none">- Budgets are clearly defined at the onset. Multi Year Multi Fund Planning and Budgeting Process apply.-	Research Financial Management Services, in all matters including budget.	Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Not applicable since cumulative results are represented in grant inception-to-date results. Note: To allow for systematic 'budget availability checking,' a carry forward entry is processed to reflect the grant's status. This entry is not posted to the grant ledger and therefore does not impact the balances depicted on grant queries/reports.

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RESTRICTED FUNDS							
<u>Student Aid Funds</u> 2A Medals 2B Prizes 2C Scholarships 2D Bursaries 2E Fellowships	These funds are restricted to student aid expenditures, as listed to the left.	Contributions (gifts, grants, bequests, etc) or endowment income, for the strict purposes of student aid support.	The imposed restriction may be very specific (for 1 st year Physics student) or broad (best grades in any Faculty).	<ul style="list-style-type: none">- In most cases, a balanced budget is automatically generated with each new revenue dollar with the exception of funding from granting agencies where subsequent year budgets are added at the beginning of each year.	Financial Reporting group in all matters, including budget. Research Financial Management Services as it relates to funding agencies (NSERC, CIHR, etc.)	When applicable, ensures the appropriate student aid committee has approved the fund creation. Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures and granting agency guidelines as they apply For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Receives a budget at the beginning of each year which represents the April 30 th fund balance. If linked to a grant code: <ul style="list-style-type: none">- Not applicable since cumulative results are represented in grant inception-to-date results.- Note: To allow for systematic 'budget availability checking,' an carry forward entry is processed to reflect the grant's status. This entry is not posted to the grant ledger and therefore does not impact the balances depicted on grant queries/reports.
2F Research Grants	These funds are restricted to specific research initiatives.	Awards (usually from government agencies) for which no end-result deliverable is expected.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the granting agency guidelines.	<ul style="list-style-type: none">- Budgets are clearly defined once a grant is approved.- Subsequent year budgets are added at the beginning of each year.	Research Financial Management Services in all matters including budget.	Ensures the appropriate approvals by OSR. Ensures adherence to imposed restrictions, fund is not over spent, and that transactions are properly coded comply with Agency as well as University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will	If linked to a grant code: <ul style="list-style-type: none">- Not applicable since cumulative results are represented in grant inception-to-date results.- Note: To allow for systematic 'budget availability checking,' an carry forward entry is processed to reflect the grant's status. This entry is not posted to the grant ledger and therefore does not

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						result in the automatic rejection of transactions if there is an insufficient balance.	impact the balances depicted on grant queries/reports. If not linked to a grant code: – Receives a budget at the beginning of each year which represents the April 30 th fund balance.
2G Other Research –	These funds are restricted to specific research initiatives not involving OSR.	Gifts and bequests and other restricted sources.	The imposed restrictions are very specific.	– A combination of auto and manual budget is.	RFMS, in all matters including budget.	Ensures restriction is honored, fund is not over spent, and that transactions are properly coded and comply with University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	If linked to a grant code: – Not applicable since cumulative results are represented in grant inception-to-date results. – Note: To allow for systematic ‘budget availability checking,’ an carry forward entry is processed to reflect the grant’s status. This entry is not posted to the grant ledger and therefore does not impact the balances depicted on grant queries/reports. If not linked to a grant code: – Receives a budget at the beginning of each year which represents the April 30 th fund balance.

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2H Non-research grants	These funds are restricted to specific non-research initiatives.	Contributions (usually from industry partners or government but not related to research.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the contributor’s guidelines.	<ul style="list-style-type: none">- Budgets are clearly defined once the grant is approved.- Subsequent year budgets are added at the beginning of each year.	Financial Reporting group, in all matters including budget.	Ensures restriction is honored, fund is not over spent, and that transactions are properly coded and comply with University policies & procedures. For the majority of funds, <i>systematic budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Receives a budget at the beginning of each year which represents the April 30 th fund balance.
2I Restricted Miscellaneous	These are funds that do not fit into any other restricted fund type category.	Various.	The imposed restrictions may be very specific or broad in nature.	<ul style="list-style-type: none">- In most cases, a balanced budget is automatically generated with each new revenue dollar.	Financial Reporting group, in all matters including budget.	Ensures restriction is honored, fund is not over spent, and that transactions are properly coded comply with contributor as well as University policies & procedures. For the majority of funds, <i>systematic budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	<ul style="list-style-type: none">- Receives a budget at the beginning of each year which represents the April 30th fund balance.
2J Non-research gifts & bequests	These funds are restricted to specific non-research initiatives.	Gifts and bequests.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the contributor’s guidelines.	<ul style="list-style-type: none">- In most cases, a balanced budget is automatically generated with each new revenue dollar.	Financial Reporting Group, in all matters including budget.	Ensures restriction is honored, fund is not over spent, and that transactions are properly coded comply with contributor as well as University policies & procedures. For the majority of funds, <i>systematic budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Receives a budget at the beginning of each year which represents the April 30 th fund balance

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2K Non-research endowment-funded	These funds are restricted to specific non-research initiatives.	Revenue distributed by a corresponding endowment fund.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the contributor’s guidelines.	<ul style="list-style-type: none">- A balanced budget is automatically generated with each endowment income distribution.	External Reporting & Endowments Office, in all matters including budget.	<p>Ensures restriction is honored, fund is not over spent, and that transactions are properly coded and comply with contributor as well as University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.</p>	Receives a budget at the beginning of each year which represents the April 30 th fund balance
2M Research contracts	These funds are restricted to specific research initiatives.	Contributions (usually from industry partners) for which an end-result deliverable is expected.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the contributor’s guidelines.	<ul style="list-style-type: none">- Budgets are clearly defined once the contract is approved.- Subsequent year budgets are added at the beginning of each year.	Research Financial Management Services, in all matters including budget.	<p>Ensures the appropriate approvals by Office of Sponsored Research (OSR) prior to fund creation.</p> <p>Ensures restriction is honored, fund is not over spent, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.</p>	<p>If linked to a grant code:</p> <ul style="list-style-type: none">- Not applicable since cumulative results are represented in grant inception-to-date results. <p>If not linked to a grant code: Receives a budget at the beginning of each year which represents the April 30th fund balance.</p>

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4B Student loans	Funds used to track repayable financial assistance for undergraduate or graduate students given on the basis of demonstrated financial need.	Typically, gifts and bequests.	The imposed restrictions may be very specific where only loan-related cash outlays are permitted.		The Student Accounts Office, in all matters including collection.	<p>Ensures the appropriate approvals by Student Aid Office prior to fund creation.</p> <p>Ensures restriction is honored, and that transactions are properly coded and comply with University policies & procedures.</p> <p>For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.</p>	Receives a budget at the beginning of each year which represents the April 30 th fund balance

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ENDOWMENT FUNDS							
6A Restricted endowments	Contributor decides to have the University hold funds in perpetuity, to be invested to generate annual revenue for a particular restricted purpose.	Gifts and bequests.	The capital cannot be spent. Any income generated is placed in an appropriately restricted recipient fund.	Not applicable.	External Reporting & Office of Investments, in all matters.	Ensures capital is not spent unless approved by contributor. Ensures MIP units and income distribution is accurate and timely.	Not applicable.
6B Internally-restricted endowments	University decides to hold funds in perpetuity, to be invested to generate annual revenue for a particular restricted purpose.	Gifts and bequests.	The capital cannot be spent. Any income generated is placed in an appropriately restricted recipient fund.	Not applicable.	External Reporting & Office of Investments, in all matters.	Ensures capital is not spent unless approved by University. Ensures MIP units and income distribution is accurate and timely.	Not applicable.
6C Endowment Administration	These funds are restricted to the Office of Investments only. for endowment administration and Endowment assets and liabilities.	Investment income and gains/losses.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted.	Not applicable.	External Reporting & Office of Investments, in all matters.	Ensures restrictions are honored, and that transactions are properly coded and comply with University policies & procedures.	Not applicable.

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TRUST FUNDS							
8A Endowment Trust Funds	Funds owned by affiliated yet legally separate entities, for which the University provides book keeping and investment services.	Gifts, bequests, as well as proceeds from sales of goods and services.	The capital cannot be spent. Any income generated is placed in a recipient Trust fund.	Not applicable.	External Reporting & Endowments Office, in all matters.	Ensures capital is not spent unless approved by the Trust affiliate. . Ensures MIP units and income distribution is accurate and timely.	Not applicable.
8F Operations from Endowments	These funds are restricted to specific purposes according to the wishes of the Trust affiliate.	Revenue distributed by a corresponding endowment fund.	The imposed restrictions are very specific. Certain types of expenditures may not be permitted, depending on the contributor’s guidelines.	– A balanced budget is automatically generated with each endowment income distribution.	External Reporting & Endowments Office, in all matters including budget.	Ensures restriction is honored, fund is not over spent, and that transactions are properly coded and comply with the wishes of the Trust affiliate as well as University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Receives a budget at the beginning of each year which represents the April 30 th fund balance
8B-8M (except 8F) Expendable Trust Funds for a variety of purposes	Funds owned by affiliated yet legally separate entities, for which the University provides book keeping services.	Typically revenue generated from sales of goods and services, but never gifts or bequests.	None.	– In most cases, a balanced budget is automatically generated with each new revenue dollar.	Unrestricted Accounting Office, in all matters.	Ensures fund is not over spent, and that transactions are properly coded and comply with University policies & procedures. For the majority of funds, systematic <i>budget availability checking</i> has a severity of ERROR which will result in the automatic rejection of transactions if there is an insufficient balance.	Receives a budget at the beginning of each year which represents the April 30 th fund balance.

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PLANT FUNDS							
9A Provincial Government Capital Grant	Equipment, capital start up and construction/renovation funds	The University's Capital Grant from MESRST	<p>Equipment: Only integrated equipment expenditures are permitted</p> <p>Capital Startups: Dictated by "The Agreement" (Multi-year/Multi-Fund Planning and Budget Process) process should only be spent on capital renovation costs related to new Faculty hires Renovations: All expenditures are processed through Project Management unit within Facilities Operations and Development (FOD)</p>	<p>Budget clearly defined for total grant to University, which in turn is distributed by the Provost to the Faculties and Administrative Units.</p> <p>Individual departmental budgets can be established by respective Faculty or Admin Unit</p> <p>Budget defined by Project Management team in (FOD) project manager</p>	<p>Capital Projects Financial Services, in all matters including budget.</p> <p>Capital Projects Financial Services, in all matters including budget</p> <p>Capital Projects Financial Services, in all matters including budget.</p>	<p>Equipment: Ensures only equipment expenditures are charged to fund and fund is not overspent.</p> <p>Capital Startups: Ensures funds are used as funding source to renovation projects managed by Project Management team in FOD</p> <p>Renovations: Ensures expenditures have been approved by Facilities Management/Development and fund is not overspent</p>	<p>Equipment: receives a budget carry-forward (representing free balance or over-expenditure). Also receives a corresponding budget to cover outstanding encumbrances carried-forward from the old year</p> <p>Capital Start-ups: Not applicable as these funds are linked to a grant code and the cumulative results are represented in the inception to date reports</p> <p>Renovations: Not applicable as these funds are linked to a grant code and the cumulative results are represented in the inception-to-date reports</p>
9C Federal Government Capital Grant	Construction/Renovation funds	Federal Government agencies	The imposed restrictions are very specific. Certain types of expenditures may not be permitted. All expenditures are processed through Facilities Development	Budget clearly defined by grant agreement	Capital Projects Financial Services, in all matters including budget.	Ensures restriction is honored, fund is not overspent and that transactions are properly coded.	Not applicable as these funds are linked to a grant code and the cumulative results are represented in the inception-to-date reports

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9D Internally Restricted Plant Funds	Internally funded construction/renovation project funds (predecessor codes 90014, 90015, 90029, 90074 & 90081)	These funds incur the project expenditures. Funding sources can be Unrestricted funds, Restricted funds Internal loans and/or Internally restricted unexpended plant funds	All expenditures are processed through Project Management team of FOD	Budget defined by Project Management project manager	Capital Projects Financial Services, in all matters including budget.	Ensures restriction is honored, fund is not overspent and that transactions are properly coded.	Not applicable as these funds are linked to a grant code and the cumulative results are represented in the inception-to-date reports
	Internally restricted unexpended plant funds (predecessor code 90034)	Contribution from Unrestricted fund for the purpose of a capital nature (purchase of equipment and/or renovations)	Internally imposed (usually by Faculty) restriction to spend funds on capital projects	Not applicable	Capital Projects Financial Services, in all matters. Capital Projects Financial Services, in all matters.	Ensures that no expenditures are charged to fund as these funds are to record contributions only.	Not applicable
	Plant fund receivable (predecessor codes 90068 & 90069)	Records receivable from internal sources (receivable usually paid from future operations)	No expenditures can be charged. Records the receivable balance from capitalized project.	Not applicable		Ensures that no expenditures are charged to fund as these funds are to record receivable only.	Not applicable
9E Externally Restricted Plant Funds	Externally funded construction/renovation project funds (predecessor code 90016 & 90028)	These funds incur the project expenditures. Funding sources can be externally restricted donations, capital grants from non MESRST provincial agencies and other external sources	All expenditures are processed through Project Management team of FOD	Budget defined by Project Management project manager	Capital Projects Financial Services, in all matters including budget.	Ensures restriction is honored, fund is not overspent and that transactions are properly coded.	Not applicable as these funds are linked to a grant code and the cumulative results are represented in the inception-to-date reports
	Externally restricted unexpended plant funds (predecessor code 90070 & 90086)	Contribution from donations and other external sources for the purpose of a capital nature (purchase of equipment and/or renovations)	Externally imposed restriction to spend funds on capital projects	Not applicable	Capital Projects Financial Services, in all matters.	Ensures that no expenditures are charged to fund as these funds are to record contributions only.	Not applicable
	Plant fund receivable (predecessor codes 90071)	Records receivable from external sources (donations, grant)	No expenditures can be charged. Records the receivable balance from capitalized project.	Not applicable	Capital Projects Financial Services, in all matters.	Ensures that no expenditures are charged to fund these funds are to record receivable only. Ensures that only the amortization of the deferred contribution is recorded on these funds	Not applicable

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	Deferred Capital Contributions (predecessor code 90254)	Records deferred capital contributions from external sources (MESRST, Restricted funds and donations)	Only activity on these funds is the recording and amortizing of the deferred contribution	Not applicable	Capital Projects Financial Services, in all matters		Not applicable
9H Assets 9I Construction in Progress Contra 9J McGill Capital Bonds	Represents the University's Plant Fund Balance Sheet	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
BANK FUNDS							
BA Bank Funds	Represents the University's cash standing.	Cash inflow is typically generated by deposits; cash outflow by payments to external parties.	Not applicable.	Not applicable.	Unrestricted Accounting Office.	Oversees banking controls and performs monthly reconciliations.	Not applicable.