

## APPENDIX 1 – INTERFUND TRANSFER ACCOUNTS

Since budgetary transfers between different types of funds are not permitted, a **journal entry** using transfer accounts 597xx and 797xx is required. It is important to use the correct transfer accounts for both revenues and expenses.

ACCOUNT	ACCOUNT TITLE
<b>Revenues</b>	
59711	Transfer from operating fund
59712	Transfer from ancillary enterprises
59721	Transfer from research fund
59722	Transfer from research fund – Research time stipends (RTS)
59723	Transfer from in-kind donations – Canadian Foundation for Innovation (CFI)
59724	Transfer from research fund – overhead costs
59741	Transfer from trust fund
59761	Transfer from endowment fund
59762	Transfer - internal matching
59791	Transfer from capital fund
<b>Expenses</b>	
79711	Transfer to operating fund
79712	Transfer to ancillary enterprises
79714	Transfer to operating fund – Overhead costs
79721	Transfer to research fund
79722	Transfer to research fund – Research time stipends (RTS)
79723	Transfer to in-kind donations – Canadian Foundation for Innovation (CFI)
79724	Transfer to research fund – Overhead costs
79741	Transfer to trust fund
79744	Transfer to trust fund – Overhead costs
79761	Transfer to endowment fund
79762	Transfer - internal matching
79791	Transfer to capital fund