

## Reference Guide for Net Position Transfers

ACCOUNT	ACCOUNT NAME	DESCRIPTION OF USE
78005	Tfr-curr/curr-STIP	To transfer STIP after TDR posting to 49140/59140; net position transfers are not allowed on agency fund 2xxxx (actual expense/revenue should be moved)
78010	Tfr-curr/curr-deficit support	To transfer funds for operational deficit on unrestricted funds (5xxx)*
78020	Tfr-curr/curr-dean's support	To transfer Dean's Office support to departments*
78030	Tfr-curr/curr-Chanc/VC support	To transfer Chancellor's support to departments*
78040	Tfr-curr/curr-faculty support	To transfer funds for faculty support on unrestricted funds (5xxx)*
78050	Tfr-curr/curr-other support	To transfer funds between unrestricted funds (5xxx, 3xxx, general state 1900) for general support or reallocation*
78070	Tfr-curr/curr-spon proj resid	To transfer a closed clinical trial (fund 4400) sponsored project <b>residual/surplus</b> balance to a unrestricted fund (5xxx)
78080	Tfr-gift/curr-gift bal	To transfer funds from gift (fund 7000 or 7100) to unrestricted (funds 5014 or 5018), gift intent/purpose must be honored on unrestricted source & cannot be to Project 111111
78085	Tfr-gift/gift-gift bal	To transfer gift-to-gift net position between related (same parent) gift projects <sup>10</sup>
78090	Tfr-endow/curr-endowmt bal	To transfer funds from endowment (fund 77xx) to unrestricted (funds 5014 or 5018), endowment intent/purpose must be honored on unrestricted source & cannot be to Project 111111
78095	Tfr-endow/endow-endow bal	To transfer endowment-to-endowment net position between related (same parent) endowment projects <sup>10</sup>
78400	Tfr-curr/plant-cap outlay	To transfer funds from current funds (5xxx or 7xxx) to capital/plant; journals are processed by the Dean's Office
78500	Tfr-curr/loan-emergency loan	To transfer funds from current funds (5xxx or 7xxx) to loan service (fund 6xxx)

### Transfers from SFFDN to SFCMP

Business Unit/Account (same dept ID, project, function)

SFFDN 54550, 7000 gift or 7700 endowment debit

SFCMP 43501, 7000 gift credit

SFCMP 43201, 7700 endowment credit

*note: transfers of \$1M or greater requires submission of Transfer of Foundation Funds Request; Foundation processes transfer journal*

### Other Important Information for Net Position Transfers

- 1) Net position transfer journals must be submitted to CP/CO/BO by the 2nd business day of the month
- 2) Net position transfers are processed on source code 535
- 3) All journals require a current net position report on the debited source(s) as backup; if chartstring is in deficit, transfer is typically not allowed without supporting documentation
- 4) Net position transfers are used to allocate funding; expenses posting to the wrong chartstring should be corrected with the posting expense accounts
- 5) \*Net position transfers are usually NOT allowed between different UCOP fund groups; exceptions: plant, loans, FFEs, and gift/endowment-to-unrestricted.
- 6) MyReports net position balances are normalized, a credit = deficit balance
- 7) Total debit & credit lines need to equal for each transfer account
- 8) When processing a net position transfer reversal or correction, please attach a copy of the original journal
- 9) Do not use the default journal line description, input an account description to make GLV and reporting easier
- 10) Net position transfer between related Gift or Endowment (Account 78085/78095), attach Net Position Report to show parent/child relation. Transfer between non-related Projects will be denied.
- 11) When in doubt, please contact Randy Chan or Denise Lau