

GRID SHOWING ALLOWABILITY OF TRANSFERS BETWEEN VARIOUS FUNDS - See Transfer Policy for additional information

FROM ↓	TO →	Unrestricted Current Funds			Restricted Current Funds			Plant Funds			Endowment Funds			Loan Funds	Agency
Fund Groups	Fund Names and Fund Numbers	Operations Fund 0000	Continuing Education Funds 0445-0450	Auxiliaries, Service Operations, Self-Insurance Funds 0100-0999	Gifts & Endowment Income Fund 2000	Restricted State Appropriations Funds 2010 - 2055	Grants & Contracts Funds 2100-2299	Unrestricted Plant Funds10xx	Restricted Plant Funds 2300-2499	Net Investment in Plant Funds 4000-4200	Unrestricted Quasi Endowment Fund 1200-1220	Restricted Quasi Endowment Fund 3100-3105	True Endowment Funds 3000-3310	Loan Funds Funds 1100 & 3400	Agency Funds Funds 6000-6030
Unrestricted Current Funds	Operations Fund 0000	Follow Intra Unrestricted Current Fund Transfer Procedures. For specific accounts refer to policy.	DR 863150 CR 393100	Within a Business Unit DR 862150 CR 392150 Between Business Units DR: 863000 CR: 393000	Typically not allowed except as required by gift or endowment instrument. Entry must be prepared by Accounting Office.	Not Allowed	Not Allowed Unless required by the Award agreement. Entry must be prepared by Sponsored Programs Office. DR: 860000 CR: 390000 Fixed Price Contract DR 863700 CR 393700	Follow Nonmandatory Transfer Procedures DR: 862300 CR: 392300	Not Allowed unless required by third party agreement.	No transfers except by UM System for Debt Service.	Allowed with authorization of senior management. Non-mandatory DR: 861000 CR: 391000	Not Allowed	Not Allowed except when specified in the endowment agreement.	Not Allowed unless required by the loan agreement	
	Continuing Education 0445-0450	DR 863150 CR 393100	Within a Bus Unit DR 862150 CR 392150 Between Bus Units DR: 863000 CR: 393000	Follow Intra Unrestricted Current Fund Transfer Procedures. For Specific accounts refer to policy.											
	Auxiliaries, Service Operations, Self-Insurance Funds 0100-0999														
	Clearing Fund 0090	Not Allowed - All movement of funds between the Clearing Fund and other funds should use revenue and expense accounts. Transfer accounts should not be used.													
Restricted Current Funds	Endowment Income & Gifts Fund 2000	Typically not allowed except as specified by the gift or endowment agreement or by senior management to establish a restricted Quasi Endowment. Any entries must be prepared by Accounting Office. DR: 860000 CR: 390000 If required by the gift or endowment agreement, please use DR: 861000 and CR: 391000 if allowed but done at University discretion													
	Restricted State Appropriations Funds 2010 - 2055	Not Allowed			Only done by UM System Controller Non-Mandatory DR: 861000 CR: 391000		Not Allowed								
	Grants & Contracts Funds 2100 - 2299	No transfers except by SPO. This includes close-out of fixed price contracts.								Not Allowed					
Plant Funds	Unrestricted Plant 1000-1099	Follow Nonmandatory Transfer Procedures DR: 862300 CR: 392300			Not Allowed	Not Allowed	No transfers except by SPO	Follow Nonmandatory Transfer DR: 861000 CR: 391000	Not Allowed						
	Restricted Plant 2300 - 2499	Not Allowed unless required by third party agreement													
	Net Investment in Plant Funds 4000-4020	Not Allowed													
Endowment Funds	Quasi Endowment - Unrestricted 1200 -1220	Allowed with authorization of senior management.			Not Allowed			Allowed with authorization of senior Management	Not Allowed		Allowed	Not Allowed			
	Quasi Endowment - Restricted 3100-3105	Not Allowed			Allowed with authorization of senior management.	Not Allowed	Not Allowed	Not Allowed	Allowed with authorization of senior management.	Not Allowed		Allowed	Not Allowed		
	True Endowment - Restricted 3000 - 3310	Not Allowed except as specified by the endowment agreement													
Loan Funds	1100 & 3400	Not Allowed except as specified by the loan agreement													
Agency Funds	Agency Funds 6000 - 6030	Movement of funds between Agency chartfields and other funds are rare. When they must be done, revenue and expense accounts must be used. Transfer accounts are not allowed. From an Agency to a Gift chartfield use an expense on the Agency side and a gift account on the credit side.													

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Note: Mandatory transfers are required by a third party external to the institution.
Last updated 6/23/2016