

# Local Fund Equity Non-Mandatory Transfers

The matrix below indicates which fund groups can be used to make fund equity transfers, as well as the accounts to use. Some transfers may be requested by a department (D) and some are prepared only by central administration for the institution (I). If you have any questions, please call Al Rajan at x34415.

D = Department may process transfer.

I = Institutional transfer processed by central administration.

Blank = Fund equity transfers normally not allowed. Contact General Accounting for exceptions.

Transfer from account = 33XXX (Credit, increases fund equity) Transfer to account = 37XXX (Debit, decreases fund equity)

	DESIG 2XXX From	AUX 3XXX From	RESTR LOCAL SCHOL 4XXX From	RESTR GRANT 5XXX From	LOAN 6XXX From	ENDOW 6XXX From	UNEXP PLANT 7XXX From	REN & REPL 7XXX From	RET OF INDEBT 7XXX From	INVEST IN PLANT 7XXX From	AGENCY 9XXX From
DESIG 2XXX To	D 33509 37409	I 33517 37409				I 33522 37409	I 33523 37409	I 33524 37409	I 33525 37409		
AUX 3XXX To	I 33509 37417	D 33517 37417				I 33522 37417	I 33523 37417	I 33524 37417	I 33525 37417		
RESTR LOCAL SCHOL 4XXX To			D 33518/33519 37418/37419 Note A			I 33522 37418/37419	I 33523 37418/37419	I 33524 37418/37419			
RESTR GRANT 5XXX To											
LOAN 6XXX To	I 33509 37421										
ENDOW 6XXX To	I 33509 37422		I 33518/33519 37422								
UNEXP PLANT 7XXX To	I 33509 37423	I 33517 37423	I 33518/33519 37423				I 33523 37423	I 33524 37423			
REN & REPL 7XXX To	I 33509 37424	I 33517 37424	I 33518/33519 37424				I 33523 37424	I 33524 37424			
RET OF INDEBT 7XXX To	I 33509 37425	I 33517 37425					I 33523 37425				
INVEST IN PLANT 7XXX To										I 33526 37426	
AGENCY 9XXX To											

**Note A:** Only between cost centers that have the same restrictions.