## Transfer Account Values Matrix

<table>
<thead>
<tr>
<th>FROM</th>
<th>Current Unrestricted</th>
<th>Current Restricted</th>
<th>Noncurrent</th>
<th>Plant Funds</th>
<th>Hospital</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Spending Authority Funds</td>
<td>010000-049000</td>
<td>060000-069999</td>
<td>110000-169010 (012XXX)*</td>
<td>200000-298999</td>
<td>300000-399999</td>
</tr>
<tr>
<td>Designated Funds</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Earnings/ Auxiliaries</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>General Endowment</td>
<td>060000-069999</td>
<td>110000-169010 (012XXX)</td>
<td>200000-298999</td>
<td>300000-399999</td>
<td>500000-529999</td>
</tr>
<tr>
<td>Income &amp; Expense</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Current Use Gifts</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Pvt Grants &amp; Contracts</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>State Funding</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Fed Funding</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>OSP / OSURF Projects</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Endowment Principal</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Renewal and Replacement</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Equipment Reserve</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

### Key

1. **Unallowable** Transfers to or from OSP/OSURF Grant Funds (590000-590499) are unallowable; use a General Journal (JRNL) entry with specific (non-budget pool) accounts on both sides; these must be approved through OSURF.

2. **Unallowable** Transfers of endowment principal to any other funds, unless specifically stated in the descriptions approved by OSU Board of Trustees.

3. **Unallowable** Transfers between current unrestricted & current restricted to fund current-year expenditures or to clear deficits only.

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**Office of Business & Finance**

**Noncurrent Hospital General Fund Spending Authority Funds**

- **Designated Funds**
- **Earnings/ Auxiliaries**
- **Endowment Income & Expense**
- **Current Use Gifts**
- **Pvt Grants & Contracts**
- **State Funding**
- **Fed Funding**
- **OSP / OSURF Projects**
- **Endowment Principal**
- **Renewal and Replacement**
- **Equipment Reserve**

**Current Restricted**

- **General Endowment**
- **Current Use Gifts**
- **Pvt Grants & Contracts**
- **State Funding**
- **Fed Funding**
- **OSP / OSURF Projects**
- **Endowment Principal**
- **Renewal and Replacement**
- **Equipment Reserve**

**General Ledger Policy for Fund Transfers #4.31**

The General Ledger Policy for Fund Transfers #4.31 provides flexibility to colleges and vice presidential units in managing their finances, while ensuring effective stewardship of restricted funds and appropriate classifications of fund balances (equity) in the university’s financial reports. Initiators and approvers of these transactions are responsible for understanding and adhering to the purpose restrictions on the funds that are entrusted to their areas.

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**GFS Panel Using Budget Pool or Specific Expense Account Values**

1. **Fund Transfer using defaults 69917 & 49917**
2. **Fund Transfer using 69998 & 69997**
3. **Fund Transfer using 67991 for both sides of transfer**
4. **Fund Transfer using 69914 and 49914 - Capital Projects**
5. **Fund Transfer using 69913 and 49913 - Capital Reserve**
6. **Fund Transfer using either 67992 or 67993 on the UNIV side and 7XXXX on the OSUMC side**
7. **Fund Transfer using 49920 on the UNIV side and either 18220 or 18230 on the OSUMC side**
8. **Fund Transfer using 47992 on the UNIV side and 7XXXX on the OSUMC side**

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All non-endowment Fund Transfers are subject to workflow approval by Resource Planning.

**Fund Transfers cannot be used for** Agency Funds (900XXX); use a General Journal (JRNL) entry with specific (non-budget pool) accounts on both sides.

*Regional Campus Funds (012XXX) are treated as Earnings Funds.*