Interlocation Transfer of Funds (ITF) Guidelines

The Interlocation Transfer of Funds (ITF) system was developed to allow campuses to transfer fund sources that are frequently shared between various locations. Some types of fund sources which are commonly shared are State General Funds, State Special, President's Funds, Employee Benefits Administrative Funds, Department of Energy Overhead, and Endowment Income funds. The actual fund numbers for these funds are centrally assigned fund numbers that are used across all campuses.

The following transfers cannot be processed via ITF system:

>   Contracts and Grants funds
>   Payroll transactions with FTE
>   Agency funds

The UC Campus **providing the funds** is responsible for initiating the ITF transfer.

To complete an ITF, you will need the UCOP Account, the UCOP Fund, and each locations' local chart string.

Note: Each UC Campus has a different financial system, and therefore has a different chart string format. Below is the FAU mapping for each campus:

( ) = number of characters in that field

M = MANDATORY / REQUIRED

O = OPTIONAL

* = UCLA and UCM may have Cost Centers

** = If UCLA Account starts with 1, no need for Cost Center, Sub & Object Code

*** = UCR revenue accounts start with R

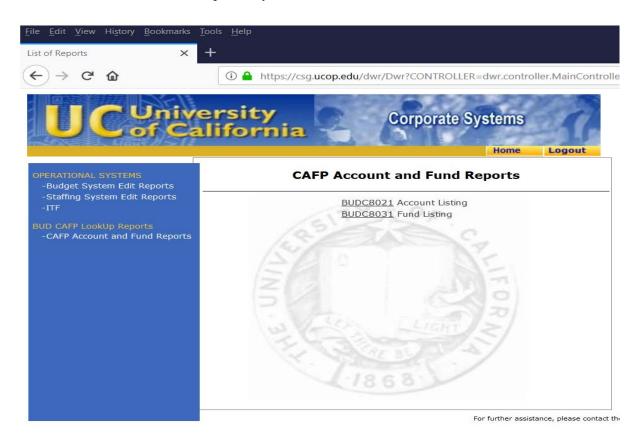| Campus	Full Accounting Unit								
UCB (29)	Location (1) 1 or J M	Account (5) numeric M	Fund (5) numeric M	Organization (5) numeric M	Program (2) numeric M if account = 5xxxx	Project (6) alphanumeric O	Flexfield (5) alphanumeric O		
UCSF (38)	Location (1) 2 or K M	Business Unit (5) alphanumeric M	Account (5) numeric M	Fund (4) numeric M	Dept ID (6) numeric M	Project (7) alphanumeric or numeric M	Activity Period (2) numeric O	Function (2) numeric M	Flexfield (6) alphanumeric O
UCD (38)	Location (1) 3, L, S, or H M	Account (7) M	Sub Account (5) O	Object (4) M	Sub Object (3) O	Project (1-10) O	Reference (8) O		
UCLA (32)	Location (1) 4 or M M	Account (6) numeric M	Cost Center (2) alphanumeric M*	Fund (5) numeric M	Project (Up to 6) O	Sub (2) numeric M**	Object (4) numeric M**	Source (Up to 6) alphanumeric O	
UCR (30)	Location (1) 5 or N M	Account (6) Numeric*** O	Activity (6) alphanumeric M	Fund (5) numeric M	Function (2) numeric M	Cost Center (4 or 5) alphanumeric O	Project (5) alphanumeric O		
UCSD (32)	Location (1) 6 or O M	Index Number (7) alphanumeric M	Fund (5 or 6) alphanumeric M	Organization (6) numeric O	Account (6) numeric M	Program (6) numeric O			
UCSC (32)	Location (1) 7 or P M	Fund (5) numeric M	Organization (6) numeric M	Account (6) alphanumeric or numeric M	Program (2) numeric O	Activity (Up to 6) alphanumeric O	Doc Ref (up to 6) alphanumeric O		
UCSB (25)	Location (1) 8 or Q M	Account (6) numeric M	Fund (5) numeric M	Object (4) numeric M	Sub (1) numeric M	Reference (Up to 6) alphanumeric O			
UCI (41)	Location (1) 9 or R M	Account (7) alphanumeric or numeric M	Fund (5) numeric O	Sub (2) numeric O	Object (4) alphanumeric or numeric M	Reference (Up to 10) alphanumeric O	Source (Up to 6) alphanumeric O	Project (Up to 6) alphanumeric O	
UCM (32)	Location (1) 0 or S M	Account (6) numeric M	Cost Center (2) alphanumeric M*	Fund (5) numeric M	Project (Up to 6) O	Sub (2) numeric M	Object (4) numeric M	Source (Up to 6) alphanumeric O	
M-OP (32)	Location (1) M	Account (6) numeric M	Cost Center (2) alphanumeric O	Fund (5) numeric M	Project (Up to 6) O	Sub (2) numeric M	Object (4) numeric M	Source (Up to 6) alphanumeric O	

Please also note that NO ITF transfers are processed in June, except critical transactions processed by UCOP Budget Analysis and Planning due to late legislation.

ITF Main Restrictions:

Cross-funding restrictions

Cross-funding restrictions generally apply to all transfers using State General Funds, Special State Funds, and Federal Appropriations funds, with the exception of other funds listed below.

For all other funds, the Fund Group Code determines if the fund can be transferred between different fund numbers. Fund Group Codes can be verified in the campus Corporate Account Fund Profile (CAFP), available to all ITF users in the Corporate Systems:

Fund Source	Fund Numbers	Restrictions
Special State *** (excluding Lottery Funds)	18xxx	Not allowed to cross to any other UC Funds, including other Special State funds
Lottery Funds	18082, 18083, 18084, 18085, 18086	Allowed to cross to all Lottery Funds, not allowed to cross to any other UC Funds
Federal Appropriations	21000 - 21099	Not allowed to cross to any other UC Funds, including other Federal Appropriation funds
State General Funds*** (excluding designated one-time appropriations)	19900, 19903, 19904, 19906, 19911, 19914, 19917, 19922, 19935, 19936, 19939, 19976, 19977, 19978, 19979	Only allowed to cross to other State General Funds listed.
State General Fund - designated One-time appropriations***	Designated fund numbers for one-time state general funds appropriations	Not allowed to cross to any other UC Funds, including other SGF designated one-time appropriations
UC General Funds ***	19931, 19934, 19940, & 19941	Allowed to cross between the fund numbers listed
UC General Funds ***	19933, 19942	Not allowed to cross to other UC Funds and in between two funds
Opportunity Funds	07427, 09523, 09535, 09545, 09550	Allowed to cross to all Opportunity Funds, not allowed to cross to any other UC Funds
UCOP Endowment Funds		Not allowed to cross to any other UC Funds, including other UCOP Endowment funds
All other funds not listed above		Allowed to cross to any other UC funds not listed above, as long as the first four digits of Fund Group Code are the same for both campuses.

***See State General Fund, Special State Fund, and UC General Fund listing

Cross-functioning restrictions:

The first two digits of the UC Account determines the Higher Education Function Code (HEFC) for UCOP and all other UC Campuses, except UC Berkeley where their UC Account starts with a letter instead of numbers. For instance, the letter A is equivalent to the "Instruction" Higher Education Function Code 40.

Function Code Description (or Program Code Description at Berkeley)	UCOP & Other UC Campuses	UC Berkeley
	Function Code	Function Code Prefix
Instruction	40	A
Summer Session	41	B
Teaching Hospitals	42	-
Academic Support	43	C
Research	44-59	D
Libraries	60	E
University Extension	61	F
Public Service	62	G
Physical Plant Operations	64	H
Administration (Institutional Support)	66	K
Student Services	68	J
Institutional Support	72	K
Auxilliary Enterprises	76	L
Undergraduate Student Financial Aid	77	M
Graduate Student Financial Aid	78	M
Student Financial Aid	79	M
Provisions for Allocation	80-89	N

In general, processing an ITF between different Function Codes is not allowed when transferring State General Funds or Special State Funds (with the exception of the 2nd bullet below for State General Funds):

- **Special State** and **Federal Appropriation** fund transfers are **NOT** allowed to cross Higher Education Function Code (HEFC);

- **State General Funds** transfers are **NOT** allowed to cross any Higher Education Function Code, **except** if it's related to Instruction (40) and Academic Support (43), transfers from/to UCOP Institutional Support (66 or 72) and Provision (80);

- **UCOP Endowment** Funds transfers are allowed to cross Higher Education Function Code as long as the fund purpose is fully met;

- Any other UC Funds (not mentioned above) **ARE ALLOWED** to cross Higher Education Function Code.

ITF Financial Control Requirements:

For all ITFs that involve UCOP (excluding ANR), campuses should not process a Financial Control Journal or an E-journal. UCOP Corporate Accounting processes both the Financial Control (local ledger) and E-journal for both the campus and UCOP.

- All transfers using State General Funds (199xx) need to be processed using Revenue Account (2199xx & 412030 (UCSF)). **A Financial journal entry is needed for all ITFs**, except for the one-time state appropriations, and ANR appropriations, state claims on these funds are being submitted separately by UCOP Corporate Accounting. Fund numbers on these appropriations are listed separately in the list of State Funds and UC General Funds being distributed annually by UCOP.

- All transfers using **UC General Funds** (UC Funds 19931, 19933, 19934, 19940, 19941 and 19942), the transfer needs to be processed via **Fund Balance (Unexpended Balance Accounts)** and **a Financial Control entry is needed**;

- If the UC campus is transferring money on **Special State Appropriations** Funds, the transfer needs to be processed via **Revenue Accounts** and **NO Financial Control entry is needed**. Campus receiving the fund is responsible for submitting claim reimbursement to the State Controller's Office;

- If the UC campus is transferring money on **Federal Appropriations**, the transfer needs to be processed via **Revenue Accounts** and **NO Financial Control entry is needed**;

- All transfers using other fund , will need to be processed via **Fund Balance (Unexpended Balance Accounts)** and **a Financial Control entry is needed**.

- All ITF preparers are able to generate the Financial Journal Report. This report includes information about all transfers that need financial journals and were approved during the specified date-range. This assists campuses/locations in the preparation of financial journals to offset the budget transfers.

E-Journal Requirements:

- No E-Journal is needed if there is no local financial control entry (i.e., State General Funds except for the designated one-time appropriations, ANR State claims, Special State Appropriations, and Federal Appropriations)

- Any UC Campus initiating an ITF between other UC campuses for an amount of $50K or above is responsible for processing an E-Journal within the same period.

Campus Deadline of entering ITFs into CSG is available to all ITF users in the Corporate Systems.

UCOP Deadline of approving ITFs in CSG:

All ITFs processed on or before the cut-off dates listed in the schedule will be reviewed and approved by UCOP Budget Analysis and Planning on or before the last working day of calendar month.

Fund Balance and Revenue Accounts by Fund Numbers

If the Fund number range is:	The Fund Balance or Revenue Account is:
19900-19999 (excl. 19931, 19933, 19934, 19940, 19941, 19942)	219900 (UCSF = 400029)
19931, 19933, 19934, 19940, 19941, 19942	119900
0200 - 09399 (09599)	119750
20000 - 33999**	119850
34000 - 39399	119820
39600 - 59999	119800
60000 - 74999	119850

1800xx-181xx	2180xx
UC Berkeley	241119
UC San Francisco	412030
UC Davis	2 + fund number For example: fund number = 18074 revenue account number = 218074
UC Los Angeles, UCOP, UC Merced	218070
UC Riverside	218000
UC San Diego	218000
UC Santa Cruz	218000
UC Santa Barbara	same as UC Davis
UC Irvine	same as UC Davis