



## Transfers: Which Accounts to Use in a Journal Voucher

*(ALWAYS use the same transfer code on BOTH sides - 199700 with 199700 -OR- 199500 with 199500)*

Note - Additional transfer Accounts have been created for use by central offices or by assignment to better define certain transfer transactions. The rules for those specialized Accounts are not included in this chart.

FROM (Fund - Purpose*): 	OPBAS - 11 EXP codes only No REV codes	OPBAS - 11S (for F&A) Program = INST2	OPBAL - 17	OPBAL - 3x,42,43 (a)	OPBAL - 41,45,46,47 subject to donor restrictions	OPSS - 21	AGENCY - 91
TO (Fund - Purpose*): 							
OPBAS - 11 (EXP codes only No REV codes)	199700	NO	199700	NEVER	199700 \$2000 max/yr per Purpose	NO	NEVER
OPBAS - 11S (Set-up for F&A) Program = INST2	NO	NO	199500	NEVER	NO	NO	NEVER
OPBAL - 17	199700	199500	199700	NEVER	199700 \$2000 max/yr per Purpose	199700	NEVER
OPBAL - 3x,42,43 (a)	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER
OPBAL - 41,45,46,47	199700 \$2000 max/yr per Purpose	NO	199700 \$2000 max/yr per Purpose	NEVER	199700	NO	NEVER
OPSS - 21	NO	NO	199700	NEVER	NO	199700	NEVER
AGENCY - 91	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	199700

\* Purposes in this chart are designated by the first two numbers in their codes. (E.G. CHEM110000 is shown as 11.)

(a) Rare exceptions may be approved/processed by Research Office in coordination with the Controller's Office.

NOTE - Transactions involving Purpose codes with the following Program codes [DBTSV, ALLOC, TRSFS, AUXAL, AUXDS, AUXTR, RSRVS] must use transfer Accounts (1997## or 1998##) and must never use expense or revenue Accounts.