Updates for FY2020-21

This document was drafted for the FY2017-18 budget year and has been updated to reflect current names in the Finance division. As examples from that year are hypothetical and still relevant, the examples and corresponding screen shots have not been updated.

Purpose

Introduction

An operating transfer is an internal movement of funding from one part of the campus to another. Operating transfer accounts fall in the range of 70000-79999. For planning purposes, they are used to transfer current funds excluding contract and grant activity. Operating transfers can be made between DeptIDs or between/to a CF1 within the same fund and account. Operating transfers must balance by each account-fund combination (i.e. transfers out must balance with transfers in within the same account and fund).

Operating transfers can occur at all levels across campus. For example, the funding for the majority of faculty salaries is sent from central campus to a school or college through an operating transfer as part of campus support. Depending on where the operating transfer is recorded in the school or college, the school or college may then need to transfer the faculty salary funding to a specific department through an operating transfer as an internal division transfer. And, if necessary, the department may then need to transfer the faculty salary funding to various DeptIDs within its department through an operating transfer as an internal department transfer.

Types of Operating Transfers

- **Campus Support**: Operating transfers in the 71xxx account range. FP&A uses these accounts to plan for the general allocation, commitments, salary and benefit support and campus assessments. Campus Support will net to zero at the University level. Campus support planning is managed by the Financial Planning & Analysis (FP&A) Team and is therefore not captured in detail in this job aid.

- **External Transfers**: Operating transfers in the 72xxx account range. Regents Endowment Payout is the primary account that is used in this account range, but material inter-location fund transfers and other external transfers can also be planned here. External Transfers may not necessarily net to zero at the campus level to the extent they include inter-location transfers. Regent endowment payout planning is managed by the FP&A and material other external transfers are rare. As such planning for external transfers planning is not captured in detail in this job aid.

- **To/From Other Divisions**: Operating transfers in the 73xxx account range. These transfers can be broken up further into Campuswide Distributions and Inter-Divisional Support. Transfers in this series should net to zero by account at the campus level.

  o **Campuswide Distributions** include standard, ongoing campuswide allocations from Campus Divisions like Summer Sessions, University Extension, Financial Aid and University Relations. Planning estimates should come directly from these divisions to be included in your budget.

  o **Inter-Divisional Support** can include one-time or ongoing transfers between select divisions. When planning for these types of transfers, divisions should coordinate with the other division that is giving or receiving the transfer.

- **Internal Division Transfers**: Operating transfers in the 74xxx account range. These transfers can be broken up further into From Dean/AVC Office and Division Internal Transfers. Planned transfers in the 74xxx series have been

copied from the current year Forecast to the next year Operating Budget. Divisions should carefully review and adjust these transfers in the FY21 Operating Budget. Transfers in this series should net to zero by account at the divisional level.

- **From Dean/AVC Office** transfers include transfers from the Dean/AVC office to Departments. They include funding for Temporary Academic Support, Faculty Start-up and Retention, Salary and Benefits Support and division assessments and/or sweeps. Transfers can be made at the individual account level or can be lumped together under Other Dean/AVC Support for planning purposes.

- **Division Internal Transfers** include transfers between Departments within the same division that are not coming directly from the Dean/AVC office.

- **Internal Department Transfers**: Operating transfers in the 75xxx account range. These transfers include transfers from department heads/chairs to DeptIDs within their department/unit. They also include initial department transfers from the PermBudg in account 75101. Planned transfers in the 75xxx series have been copied from the current year's Forecast to the next year's Operating Budget.

  o Account 75101 – Department Initial Transfers have been populated in the next year's Operating Budget based on amounts included in the PermBudg for any non-campus funds. Typically, Divisions use the PermBudg to estimate their revenue on non-campus funds for UCOP purposes. This account should net to zero by Department and/or Division. Rare exceptions may exist; Finance Analysts should contact their DFL with any questions.

  o Divisions should plan for other internal Department transfers in account 75195 – Department-Other Internal Transfers. Transfers in this account should net to zero at the Department level.

- An **Operating Transfers Quick-Reference** is provided at the end of this job aid to assist in planning for operating transfers at the individual account level within each of these categories.

Access

All CalPlanning users (**Reporting Only** and **Planners**) will have access to **view** Operating Transfers included in CalPlanning. **Planners** also have the ability to **view and edit** select Operating Transfers in CalPlan.

Locations for Editing

Operating Transfers can be edited within CalPlan using the appropriate Operating Transfer account under **Enter Data** in the **CalPlan Task List** in the following forms:

- **Adjust Internal Operating Transfers Mgmt Form**: This form allows you to edit individual operating transfer accounts by fund bucket and month and includes all DeptIDs included in your MyOrg preference even if nothing is planned to that DeptID. To ensure you are netting to zero by account and fund type at the appropriate entity hierarchy level, you should reset your MyOrg preference to the appropriate Division or Department level so that you only see the DeptIDs relevant to that hierarchy level (i.e. if you are using an account within **Internal Division Transfers**, MyOrg should be set to the Division level so that you can see all DeptIDs within the Division and ensure they are netting to zero).

  - **Edit Intersection Form by Account**: This form allows you to edit multiple operating transfer accounts and fund combinations at a time for all months, but only includes DeptIDs that have already have plan data. If needed, additional DeptIDs by fund can be added by right clicking and selecting **Add Intersection by Transfers**.

- **Enter Data in Form**: Operating transfers data can also be added to CalPlan using this form, but because this form only allows you to see one DeptID/fund combination at a time, it is not as useful as the forms above in ensure that the account-fund combination nets to zero.

- See below for examples of planning for Operating Transfers and how to enter them into CalPlan.

Questions

If you have any questions regarding this document or any questions related to the Budget Process, please contact your Divisional Finance Leader (DFL).

Planning for Operating Transfers - Examples

The following examples illustrate different types of Operating Transfer and how operating transfer accounts can be used to allocate dollars from Central Campus down to individual Departments and DeptIDs. For simplification purposes, funding has not been included in these examples. As operating transfers need to net to zero at the account-fund combination, it is assumed the same fund is being used for each transfer.

1. The campus provides divisions on campus with a general allocation of support based on allocations included in the PermBudg. These allocations are made annually in July/August based on the July balance in the PermBudg. For FY18 Operating Budget, the total general allocation amount will be $1.5M. It will be planned by the FP&A Account 711xx - General Allocation as a transfer out of $1.5M from campus (recorded in DeptID 1_00001) and allocated as transfers in as follows:
    a. $500K transfer to the Summer Sessions Division (recorded in DeptID 1_15364)
    b. $1.0M transfer to the Division of Aeronautics broken down as follows:
        i. $350K to the Division of Aeronautics Dean's Office (recorded in DeptID 1_12345)
        ii. $650K to the Department of Aeronautics ($300K recorded in DeptID 1_22345; $175K recorded in DeptID 1_22346 and $175K recorded in DeptID 1_22347)

These transfers fall under the category of **Campus Support**. These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 711xx - General Allocation in Planning for Operating Transfers, Table 1.

2. The Division of Aeronautics receives revenue as part of their profit sharing arrangement with Summer Sessions for students who are enrolled in Aerostats classes offered through Summer Session. For FY18 Operating Budget, Summer Session estimates the Department of Aerostats will earn $450K in revenue from their summer course offerings.
    a. As part of the agreement with Summer Sessions, all of this revenue will be transferred from Summer Sessions directly to the Department of Aerostats. In the FY18 Operating Budget, Summer Sessions will plan for a $450K transfer out (recorded in DeptID 1_15364) and The Department of Aerostats will plan for a transfer in of $450K (recorded in DeptID 1_22347) in account 73110 - Summer Session/UNEX Rev Share. This transfer falls under the category of **Campuswide Distributions** under **To/From Other Divisions**.

    These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 73110 - Summer Session/UNEX Rev Share in Planning for Operating Transfers, Table 1 *below.*

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b. Additionally, as part of the agreement between the Division of Aeronautics Dean's Office and the Department of Aerostats, there is a divisional tax of 22.2% on any summer sessions revenue generated by the Department to assist in funding division-wide initiatives and to support division- wide administrative costs. As such, in their FY18 Operating Budget, the Department of Aerostats will plan for a transfer out of $100K (recorded in DeptID 1_22347) and the Division of Aeronautics Dean's Office will plan for a transfer in of $100K (recorded in DeptID 1_12345) in account 74295 - Div - Other Internal Xfr. This transfer falls under the category of **Division Internal Transfers** under **Internal Division Transfers**.

These type of transfers should net to zero at the division level by account which is the case as indicated in the purple box at the L3/Division of Aeronautics level for account 74295 - Div - Other Internal Xfr in Planning for Operating Transfers, Table 1 *below.*

3. The Division of Aeronautics and the Division of Design have an arrangement where a professor from the Division of Design teaches an aerostats design course in the Department of Aerostats. As part of that arrangement, the Department of Aerostats reimburses the Division of Design for a portion of the professor's salary. The estimate for this reimbursement is $50K. For FY18 Operating Budget, the Department of Aerostats will plan for a $50K transfer out (recorded in DeptID 1_22347) and the Division of Design will plan for a transfer in of $50K (recorded in DeptID 1_11111) in account 732xx - Inter-Divisional Support. This transfer falls under the category of **Inter-Divisional Support** under **To/From Other Divisions.** *These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 732xx - Inter-Divisional Support in* Planning for Operating Transfers, Table 1 *below.*

4. The Division of Aeronautics Dean's Office provides funding for start-up packages for newly hired faculty to departments in the division. For FY18 Operating Budget, the Division of Aeronautics Dean's Office will plan for a $250K transfer out (recorded in DeptID 1_12345) and the Department of Aerostats will plan for a transfer in of $250K (recorded in DeptID 1_22346) in account 74130 - Div - Faculty Start-up. This transfer falls under the category of **From Dean/AVC Office** under **Internal Division Transfers.**
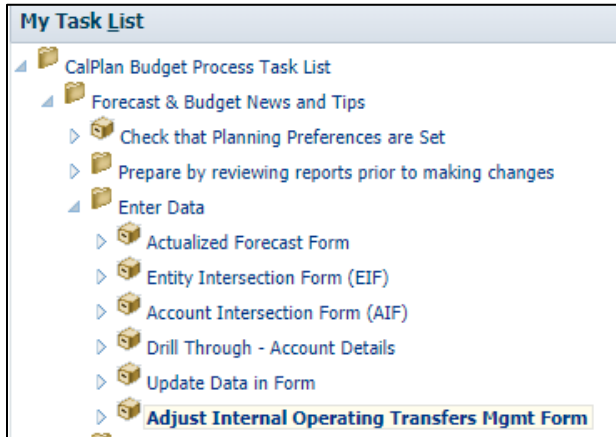
These types of transfers should net to zero at the divisional level by account which is the case as indicated in the purple box at the L3/Division of Aeronautics level for account 74130 - Div - Faculty Start-up in Planning for Operating Transfers, Table 1 below.

5. As part of the general allocation plan from the FP&A, the Department of Aerostats Immediate Office will receive benefits funding for faculty (recorded in DeptID 1_22345 as part of Example [1]). The expenses for these benefits occur in the two separate DeptIDs. As part of their budget planning, the Department of Aerostats wants to match expenses with funding in each of their DeptIDs. As such, they will plan for an operating transfer to cover the benefits into the DeptIDs in which the expenses occur. For FY18 Operating Budget, the Department of Aerostats will plan for a $200K transfer out of DeptID 1_22345 - ASTAT Aerostats Immediate Office and transfer $50K into DeptID 1_22346 - ASTAT Aerostats Research and $150K into DeptID 1_22347 - ASTAT Aerostats Teaching in account 75195 - Dept - Other Internal Xfr. This transfer falls under the category of **Internal Department Transfers.**

These types of transfers should net to zero at the department level by account which is the case as indicated in the maroon box at the L4/1_ASTAT - Department of Aerostats level for account 75195 - Dept - Other Internal Xfr in Planning for Operating Transfers, Table 1 below.

Planning for Operating Transfers, Table 1

Ref	Code	Description	L1 1_UCBKL - UC Berkeley	L3 1_CENRL - Central Division	L7 1_00001 ZABUD Ctrl Res: Core Funds	L3 1_SSALL - Summer Session	L7 1_15364 EWSUM Campus Support	L3 1_DESIG - Division of Design	L7 1_11111 - INDES Design Dean's Office	L3 1_AERON - Division of Aeronautics	L4 1_DEAER Aeronautics Dean's Office	L7 1_12345 - DEAER Aeronautics Dean's Office	L4 1_ASTAT - Department of Aerostats	L7 1_22345 - ASTAT Aerostats Immediate Office	L7 1_22346 - ASTAT Aerostats Research	L7 1_22347 - ASTAT Aerostats Teaching
	71xxx	Campus Support	-	-		-		-		-	-		-			
[1]	711xx	General Allocation	-	(1,500,000)	(1,500,000)	500,000	500,000	-		1,000,000	350,000	350,000	650,000	300,000	175,000	175,000
	72xxx	External Transfers	-	-		-		-		-	-		-			
	73xxx	To/From Other Divisions	-	-		-		-		-	-		-			
	731xx	Campuswide Distributions	-	-		-		-		-	-		-			
[2a]	73110	Summer Session/UNEX Rev Share	-	-		(450,000)	(450,000)	-		450,000	-		450,000			450,000
	732xx	Inter-Divisional Support	-	-		-		-		-	-		-			
[3]	73295	InterDiv - Other Xfer Btwn Divs	-	-		50,000	50,000	(50,000)	-		(50,000)			(50,000)		(50,000)
	74xxx	Internal DIVISION Transfers	-	-		-		-		-	-		-			
	741xx	From Dean/AVC Office	-	-		-		-		-	-		-			
	74120	Div - Temp Acad Support	-	-		-		-		-	-		-			
[4]	74130	Div - Faculty Start-up	-	-		-		-		-	(250,000)	(250,000)	250,000		250,000	
	74140	Div - Faculty Retention	-	-		-		-		-	-		-			
	74150	Div - Salary Support	-	-		-		-		-	-		-			
	74155	Div - Benefits Support	-	-		-		-		-	-		-			
	74160	Div - Personnel Actions	-	-		-		-		-	-		-			
	74180	Div - Sweeps/Withdrawals	-	-		-		-		-	-		-			
	74195	Div - Other Dean/AVC Support	-	-		-		-		-	-		-			
	742xx	Division Internal Transfers	-	-		-		-		-	-		-			
[2b]	74295	Div - Other Internal Xfr	-	-		-		-		-	100,000	100,000	(100,000)			(100,000)
		Transfers Offset - DivInternal - Plan	-	-		-		-		-	-		-			
	75xxx	Internal DEPARTMENT Transfers	-	-		-		-		-	-		-			
	751xx	Departmental Internal Transfer	-	-		-		-		-	-		-			
	75101	Dept - Initial Transfers	-	-		-		-		-	-		-			
[5]	75195	Dept - Other Internal Xfr	-	-		-		-		-	-		-	(200,000)	50,000	150,000
		Transfers Offset	-	-		-		-		-	-		-			

Legend:

(green)	Account nets to zero at the Campus level
(purple)	Account nets to zero at the Divisional level
(dark red)	Account nets to zero at the Department level

Entering Data into CalPlan for *Examples [2] – [5]* for the Division of Aeronautics

Adjust Internal Operating Transfers Mgmt Form

The **Adjust Internal Operating Transfers Mgmt Form** can be found in **My Task List** in CalPlan under CalPlan Budget Process Task List → Enter Data.

Example [2a]

The Department of Aerostats plans for a transfer in of $450K (recorded in DeptID 1_22347) in account 73110 - Summer Session/UNEX Rev Share in its FY18 Operating Budget. The transfer is planned to occur in January based on when the department anticipates receiving the revenue from Summer Sessions and it is budgeted in the Unrestricted-Plan fund bucket. **Note:** Summer Sessions will plan the other side in their budget for the same amount and the same account-fund combination and timing.

Task List Status

| Task - Adjust Internal Operating Transfers Mgmt Form | Task Instructions |

73110 - Summer Session/UNEX Rev ▼ | Jan ▼ | C1_SUMPLN ▼ | ➔

	Forecast					Operating Budget				
	Working					Working				
	FY16					FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Deans Ofc										
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research										
1_22347 - ASTAT Aerostats Teaching						450,000				

Example [2b]

The Department of Aerostats plans to transfer a portion of their Summer Sessions revenue to the Division of Aeronautics Dean's Office in its FY18 Operating Budget. They plan for a transfer out of $100K (recorded in DeptID 1_22347) and the Division of Aeronautics Dean's Office plans for a transfer in of $100K (recorded in DeptID 1_12345) in account 74295 - Div - Other Internal Xfr. The transfer is planned to occur in January based on when the department anticipates receiving the revenue from Summer Sessions and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status

Task - Adjust Internal Operating Transfers Mgmt Form | Task Instructions

74295 - Div - Other Internal Xfr ▼ | Jan ▼ | C1_SUMPLN ▼ →

	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran
1_12345 – DEAER Aeronautics Deans Ofc						100,000				
1_22345 – ASTAT Aerostats Imrn Office										
1_22346 – ASTAT Aerostats Research										
1_22347 – ASTAT Aerostats Teaching						(100,000)				

Example [3]

The Department of Aerostats plans for a $50K reimbursement of the Division of Design for a portion of the one of their professor's salary in its FY18 Operating Budget. The Department of Aerostats plans for a $50K transfer out (recorded in DeptID 1_22347) in account 732xx - Inter-Divisional Support. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket. **Note:** The Division of Design will plan the other side in their budget for the same amount in the same account-fund combination and timing.

Task - Adjust Internal Operating Transfers Mgmt Form | Task Instructions

73295 - InterDiv - Other Xfer Btwn [▼ | Aug ▼ | C1_SUMPLN ▼ →

	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Deans Ofc										
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research										
1_22347 - ASTAT Aerostats Teaching						(50,000)				

Example [4]

The Division of Aeronautics Dean's Office plans to provide funding for start-up packages for newly hired faculty of $250K to the department of Aerostats in the FY18 Operating Budget. The Division of Aeronautics Dean's Office plans for a $250K transfer out (recorded in DeptID 1_12345) and the Department of Aerostats plans for a transfer in of $250K (recorded in DeptID 1_22346) in account 74130 - Div - Faculty Start-up. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status

Task - Adjust Internal Operating Transfers Mgmt Form   Task Instructions

74130 – Div - Faculty Start-up ▼ | Aug ▼ | C1_SUMPLN ▼ | →

	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Deans Ofc						(250,000)				
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research						250,000				
1_22347 - ASTAT Aerostats Teaching										

Example [5]

The Department of Aerostats Immediate Office plans to allocate funding to their DeptIDs for benefits for faculty in its FY18 Operating Budget. The Department of Aerostats plans for a $200K transfer out of DeptID 1_22345 - ASTAT Aerostats Immediate Office and transfers $50K into DeptID 1_22346 - ASTAT Aerostats Research and $150K into DeptID 1_22347 - ASTAT Aerostats Teaching in account 75195 - Dept - Other Internal Xfr. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status

Task - Adjust Internal Operating Transfers Mgmt Form   Task Instructions

75195 – Dept - Other Internal Xfr ▼ | Aug ▼ | C1_SUMPLN ▼ | →

	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pla	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Dears Ofc										
1_22345 - ASTAT Aerostats Imm Office						(200,000)				
1_22346 - ASTAT Aerostats Research						50,000				
1_22347 - ASTAT Aerostats Teaching						150,000				

Account Intersection Form (AIF)

The **Account Intersection Form (AIF)** can be found in **My Task List** in CalPlan under **CalPlan Budget Process Task List → Enter Data.** Data will only show up in this form once it has already been entered into the system. To view and edit data for Operating Transfers, select the **AIF - Transfers** tab. The DeptIDs that are shown are based on the selection made for **My Org**. See below for accounts entered above.

Operating Transfers Quick Reference

71xxx	**Campus Support**			*For use by Financial Planning & Analysis only, in both CalPlan and BFS*
	711xx	General Allocation		Baseline allocation of annual support from central resources
	712xx	Campus Commitments		Commitments by Chancellor /EVCP
	713xx	Wage & Benefits Support		Support from the central resources for broad wage-related actions and PRT actions
	714xx	Ctrl Assessments/Withdrawals		Various taxes and assessments and in-year budget cuts, if any
	716xx	Fund Exchanges & Other		Even-dollar exchanges in different fund numbers and deficit clearing adjustments
72xxx	**External Transfers**			
	721xx	Inter-Location Transfers		*For use by Financial Planning & Analysis only in BFS*
	722xx	Other External Transfers		*Regents endowment FFE payout prepopulated ; Divisions can use 72295 to plan other External Transfers*
73xxx	**To/From Other Divisions**			
	731xx	**Campuswide Distributions**		*731xx only for use by the awarding offices in BFS (available to all units in CalPlan, but planning amounts should come from the awarding offices)*
		73110	Summer Session/UNEX Rev Share	Summer Session & UNEX revenue sharing
		73120	Academic/Research Awards	Various awards by campus committees/offices including COR, URAP, etc.
		73130	Personnel Awards & Training	Various HR-related awards and training funding
		73140	Work-study Funding	Financial Aid
		73150	Gift Fee Distribution	UREL distribution of gift fee to VC/Deans
	732xx	**Inter-Divisional Support**		*732xx for use by any unit to show cross-divisional support coming in or going out*
		73201	InterDiv - Initial Transfers	Baseline distribution of resources from one division to a unit outside of their division; *not widely used; guidance is to use 73295*
		73205	InterDiv - Vice-Chanc Support	Support by VCs to their divisions for multi-division portfolios (Admin, Research, Student Affairs)
		73295	InterDiv - Other Xfer Btwn Divs	For use by a unit to transfer resources to/from a unit outside of their division
74xxx	**Internal DIVISION Transfers**			
	741xx	**From Dean/AVC Office**		
		74101	Div - Initial Transfers	Can be used by the Dean/AVC to provide departments/units with their base budget amounts
		74110	Div - Block Grant	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74120	Div - Temp Acad Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74130	Div - Faculty Start-up	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74140	Div - Faculty Retention	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74150	Div - Salary Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74155	Div - Benefits Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74160	Div - Personnel Actions	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74180	Div - Sweeps/Withdrawals	Dean/AVC withdrawals including assessments, cuts, and year-end sweeps
		74195	Div - Other Dean/AVC Support	General support from Dean/AVC to their unit
	742xx	**Division Internal Transfers**		
		74295	Div - Other Internal Xfr	For use by any unit to transfer resources to/from another unit within their division (but outside their department
75xxx	**Internal DEPARTMENT Transfers**			
	751xx	**Departmental Internal Transfer**		
		75101	Dept - Initial Transfers	Baseline transfers between DeptIDs within a Department or Departments within a Division based on UCOP revenue estimates for non-campus funds in the PermBudg
		75195	Dept - Other Internal Xfr	General support from department heads/chairs to DeptIDs within their department/unit