

Instructions for Preparing the Capital Project and Plant Fund Transfer Form

The following information must be included in the **Capital Project and Plant Fund Transfer Form**:

- a. The date that the form is prepared
- b. Total Transfer Amount (should be equal to the sum of the distribution amounts itemized in the chartfield section)
- c. The initiating department or unit name
- d. Chartstring from which the funds will be transferred
- e. The purpose of the transfer, to which the funds will be transferred (check the appropriate one item for the transfer and provide the required information for the item), such as
 1. to fund a capital project (project ID is required)
 2. to repay the campus loan (project name or ID is required)
 3. to fund a debt service payment (project name or the retirement of indebtedness fund number is required)
- f. The preparer's name, title, phone number, and email address
- g. The approver's name, title, phone number, and email address (the approver is one who has the authority to approve the fund transfer, such as department MSO, CFO or budget director)

Once the **Capital Project and Plant Fund Transfer Form** is completed, it should be submitted as an email attachment to: plant-accounting@berkeley.edu. If the **Capital Project and Plant Fund Transfer Form** is not submitted by the approver, the approver should be copied on the email to provide the evidence of the approver's involvement in the capital project and plant fund transfer process.

Fund Transfer Guidelines

Current funds or renewal and replacement funds/unexpended plant funds must be available (not spent and not encumbered) at the department level in order to be transferred to Plant funds or capital projects.

Current Fund Transfer to Capital Projects

Certain current funds cannot be transferred from the Current Fund to the Plant Fund for capital projects (e.g. State General funds, Off-the-Top funds, and many endowment, gift and grant funds). It is departmental unit's responsibility to ensure that any gift, grant or endowment funds shown on your **Capital Project and Plant Fund Transfer Form** are suitable for transfer to the capital project and plant fund. State or Off-the-Top funds should not be used. If those are the only funds you have, contact your central campus budget office analyst who may be able to exchange them for other funds.

In order to ensure the fund transfers are recorded to the correct project, project number/ID must be indicated in the **Capital Project and Plant Fund Transfer Form**. For the project number/ID, contact the unit that is managing the project, for example, Capital Projects.

Current Fund Transfer to Debt Service Funds

Normally, only the pledged source of funds for paying external debts should be transferred to retirement of indebtedness funds for debt service payments. In order to ensure the fund transfers are recorded to the correct retirement of indebtedness fund, project name/debt name or the retirement of indebtedness fund number must be indicated in the **Capital Project and Plant Fund Transfer Form**.

Unexpended Plant Fund Transfer to Capital Projects

The owners of the unexpended plant funds (gift funds, departmental provision, or campus' provision) should submit the **Capital Project and Plant Fund Transfer Form** to request the unexpended plant funds to be transferred or appropriated to capital projects.

Please contact plant-accounting@berkeley.edu for questions regarding filling out the **Capital Project and Plant Fund Transfer Form**.