



LEHIGH
UNIVERSITY

Funding Transfers - Reference Guide

Funding Transfer Account Codes

Purpose	Expense Account Code	Account Code Title	Credit Account Code	Account Code Title	Indexes Permitted
Transfer of funds to/from an indepartmental unit or agency (9xxxxx) & non-agency indexes to provide program support	73550	Program Support - Internal	73550	Program Support - Internal	2xxxxx (with Budget Office approval), 4xxxxx or 6xxxxx, except 42xxxx and 45xxxx, and 9xxxxx
Transfer of funds to/from another campus unit to provide program support	85000	Program Support - External	85000	Program Support - External	2xxxxx (with Budget Office approval), 4xxxxx or 6xxxxx, except 42xxxx and 45xxxx
Transfer funds (based on 2nd point on next slide)	89100	Funds Transfer	89100	Funds Transfer	2xxxxx (with Budget Office approval), 4xxxxx or 6xxxxx
Transfer of funds received from University - Budget Office use only	89000	Program Support - University	89000	Program Support - University	Indexes determined by the Budget Office
Transfer of funds received from Provost - Provost Office use only	80905	Program Support - Provost	80905	Program Support - Provost	Indexes determined by the Provost Office
Transfer of funds for capital projects	89970	Transfer to Plant	50970	Trans for 80970 or 89970 Plant	700000-799999

- Units cannot transfer funds from 2xxxxx index to other index ranges without approval. The only instance where this is permissible is using the account code 85000 for program support. Examples include providing resources to support a University program or initiative. This account code will be reviewed on a quarterly basis to assure compliance.
- Transfer account code 89100 should be used to fund a new index, clear a deficit balance or transfer funds out of an index to be closed.
- Units should move index activity with expense/revenue reallocations, rather than using transfer account codes.
[Reallocation guidelines can be found here.](#)
- Transfers in/out of endowment (45xxxx) and gift indexes (42xxxx) are not allowed. Donations deposited to a restricted fund must stay in the restricted fund for compliance and stewardship purposes. Transferring funds makes it difficult to report accurately to the donors on the use of the funds. It also leaves an inadequate audit trail and raises questions as to whether the funds were used according to the donor terms.
- In FY 26, we intend to put into place electronic journal forms that will restrict these transfers without prior approval to make this process more straightforward.
- Please contact the Controller's Office or Budget Office with any questions related to using these transfer account codes.