

University Accounting: Expense, Revenue & Budget Transfers Quick Reference

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Expense Transfers

Expense transfers are less restrictive and use the [Lilac form](#).

Fund	Expense Transfers Yes/No	Why?
Fund 102	YES	GPR – No revenue – only budget allocation
Fund 104	YES	GPR – No revenue – only budget allocation
Fund 123	NO	Program Revenue (PR) Aux Debt Service (only expense should be debt service payments)
Fund 128	YES	Program Revenue (PR) Auxiliary
Fund 131	YES Only by AA YES	Program Revenue (PR) <ul style="list-style-type: none"> • BCDT • WIN/SUM INSTR – only expenses should be instruction for winter/summer session • WIN/SUM REV
Fund	YES	

132		
Fund 133	YES	
Fund 136	YES	
Fund 144	YES	
Fund 145	See note.	Following Federal Work-study Guidelines
Fund 150	YES	
Fund 189	YES	
Fund 228	N/A	Expenses do not post to 228 – transfer revenue to appropriate fund
Fund 233	YES	
Fund 402	YES	GPR – No revenue – only budget allocation
Fund 403	Only within Fund 403	GPR – No revenue – only budget allocation
Fund 406	Only within Fund 406	GPR – No revenue – only budget allocation

Revenue Transfers

Revenue transfers are more restrictive and use the [Lilac form](#).

Fund	Revenue Transfers	Why?
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	Yes/No	
Fund 102	NO	GPR – No revenue – only budget allocation
Fund 104	NO	GPR – No revenue – only budget allocation
Fund 123	YES	Program Revenue (PR) Aux Debt Service (typically receives revenue from Fund 128 to pay debt service)
Fund 128	YES	Program Revenue (PR) Auxiliary
Fund 131	Only within BCDT Only by AA Only within WIN/SUM	Program Revenue (PR) <ul style="list-style-type: none"> • BCDT – can only transfer within BCDT DeptIDs • WIN/SUM INSTR – completed only by Acad Aff to cover expenses for winter or summer session • WIN/SUM REV – transfer within WIN/SUM DeptIDs
Fund 132	Only within Fund 132	
Fund 133	Only within Fund 133	
Fund 136	YES NO – should be spend for the purpose collected	Revenue Generating DeptID (Camps/Conferences) Special Course Fees
Fund 144	NO	
Fund 145	NO	Fed Work-study – No revenue – only budget allocation

Fund	Only within	Revenue is earned from grants – may only be
150 Fund	Fund 150 Only within	transferred to another Fund 150 DeptID
189	Fund 189	
Fund	YES	Typically move to the corresponding Fund 128
228		DeptID where expenses will post
Fund	Only within 233	
233		
Fund	NO	GPR – No revenue – only budget allocation
402		
Fund	NO	GPR – No revenue – only budget allocation
403		
Fund	NO	GPR – No revenue – only budget allocation
406		

Budget Transfers

Budget Transfers are only used for GPR and BCDT and are filled out through the [GPR](#) and [BCDT](#) eForms.

Fund	Budget Transfers Yes/No	Why?
Fund	Only within 102	GPR – budget allocation
102		
Fund	Only within 104	GPR – budget allocation
104		
Fund	NO	Program Revenue (PR) Aux Debt Service – Spend Plan
123		
Fund	NO	Program Revenue (PR) Auxiliary – Spend Plan
128		

Fund 131	Only within BCDT N/A NO	Program Revenue (PR) <ul style="list-style-type: none"> • BCDT – can only transfer within BCDT DeptIDs • WIN/SUM INSTR – no budget loaded to WISDM • WIN/SUM REV – Spend Plan
Fund 132	NO	Program Revenue (PR) – Spend Plan
Fund 133	See note.	Work with Grant Accountant, Paul Berkesch
Fund 136	NO	Program Revenue (PR) – Spend Plan
Fund 144	See note.	Work with Grant Accountant, Paul Berkesch
Fund 145	Only within Fund 145	Fed Work-study – No revenue – only budget allocation
Fund 150	NO	Program Revenue (PR) – Spend Plan
Fund 189	NO	Program Revenue (PR) – Spend Plan
Fund 228	N/A	Budget & Expenses do not post to 228, budget loads to corresponding Fund 128 DeptID
Fund 233	NO	
Fund 402	Only within 402	GPR – budget allocation
Fund 403	NO	GPR – budget allocation
Fund 406	NO	GPR – budget allocation