Transfer Account Instructions

Note: A Transfer Matrix (showing which accounts to use once approval/correctness has been determined) is available at the end of this document.

A transfer account is used for various types of transactions including:
- Moving funding for a project/ defined activity,
- Moving prior year expenses from one chartfield combination to another,
- Covering an overdraft, or
- Moving a balance to close a project/chartfield.

The guidelines for appropriate use of a transfer account can vary depending on the fund codes involved in the transfer. This document provides guidelines to assist units in determining when use of a transfer account is appropriate within a fund and when a transfer is allowable between funds.

A transfer matrix is available at the end of this document to assist units in determining which transfer accounts to use for the debit and credit of their Journal Entries (JE) once a transfer via JE has been determined to be appropriate. This document conveys the same information as the transfer matrix in a written form. Units should not deviate from this guidance without prior approval from FinOps, which will be granted on a case-by-case basis.

The following fund codes are used within the General Ledger:
- General Fund: 10000
- Sponsored Funds: 20000 (Federal) 25000 (Non-Federal)
- Gift Fund: 30000
- Designated Fund: 40000
- Auxiliary Funds: 5XXXX
- Plant Funds: 8XXXX
- Endowment Funds: 7XXXX, EXXXX, PXXXX, QXXXX, UXXXX, TXXXX

When processing journals using transfer accounts, it is important to make sure the proper Class Code is used to ensure that the transfer represents the correct function or use of the funds.

Journals that transfer funding (a bucket of money for a specific purpose) between chartfields should utilize the Class Group that reflects the future intended purpose for the funds, and this Class Group should be the same on both sides of the transfer entry.

For example: When the Dean's Office allocates funding for departmental research from the Dean's discretionary chartfields to a Faculty's research incentive project grant, the Dean's discretionary chartfields would most likely have class 46000 associated with them. However, the journal used to transfer the funding would use Class 21000 on both sides of the entry, to reflect that the intended purpose for the funding is for departmental research.

Below is an example of this type of JE:

Account	Fund	DeptID	Program	Class	P/G	Amount	Jrn Ref	Jrnl Line Description
624350	40000	170000	DISCR	21000	U020567	1,000.00		Tsf funding for dept research
624210	40000	173500	RESIN	21000	U021547	(1,000.00)		Tsf funding for dept research

Journals that transfer activity (i.e. expenses incurred in a prior year) between chartfields should also have the same Class Group on both sides of the transfer entry, and this Class Group should be the same as that associated with the expenses when they were originally incurred.

For example: If the expenses were originally classified as research and a journal needs to be prepared to move an amount equivalent to those expenses from a prior year to another set of chartfields, the class code should remain a research class on both sides of the transfer entry to ensure that the original function associated with this activity does not change.

Below is an example of this type of JE:

Account	Fund	DeptID	Program	Class	P/G	Amount	Jrn Ref	Jrnl Line Description
624350	40000	170000	DISCR	21000	U020567	1,000.00		Tsf FY16 exp to new P/G
624210	40000	173500	RESIN	21000	U021547	(1,000.00)		Tsf FY16 exp to new P/G

Occasionally, a class is allowable in one fund, but not another or would be more appropriate at another class. When transferring between funds in this situation, it is most vital that the first digit (Class Group) is maintained in the transfer. An example of this would be an Organized Research Grant in Sponsored Programs (class 22000) with expense overages being moved to a discretionary chartfield in the Gift fund, which would use class 21000 on the Gift fund side, which would maintain the class group, while signifying that the overages are Departmental Research and not Organized Research.

Departments may transfer prior fiscal year activity that is less than $10,000 via a JE (using revenue or expense accounts) up to 120 days beyond the end of the respective fiscal year (i.e. from July 1st through October 31st).

Transfers involving the General Fund

Transfers involving the General Fund are limited due to the specific nature of the dollars that support General Fund activities. Generally transfers in or out of the fund are unallowable. However, there can be transfer activity within the General Fund between departments. Below is a listing of allowable transfers involving the General Fund.

- Transfers between General Fund (Fund 10000) chartfields - use the following accounts when processing the journal entry.

Account Number	Account Name
450100	Trsf Approp Faculty Salaries
450200	Trsf Approp Staff Salaries
450400	Trsf Approp Fringe Benefits
450600	Trsf Approp Supplies & Other
450700	Trsf Approp Equipment

450750	GF Appropriation Defer/Rec
450800	General Fund Roll-up Adjust
451100	Trsf Approp Adjustment
451110	Trsf Approp Fin Aid UG
451200	Trsf Approp Fin Aid Grad

- Transfers to cover overdrafts – only for closing a chartfield combination or P/G on either side of the transfer. Always use account 624790 (Trf to Cover Overdraft) on both sides of the transfer journal entry (JE).

  - If overdraft is in the General Fund (Fund 10000)
    - Can transfer the overdraft to Funds 10000, 30000 (if it meets applicable donor restrictions), 40000 and 5XXXX (except 52000)
  - The General Fund (Fund 10000) can generally accept overdrafts from
    - Funds 10000, 20000, 25000, 30000, 40000
    - For overdrafts in fund 52000, contact Financial Analysis for help in determining the best practice in the individual situation

- Transfers from other funds to fund cost share on a Sponsored Project is an allowable transfer into Fund 10000.

  - Use account code 422000 (Non-General Fund Cost Sharing) on both sides of the JE

Fund	Account for Debit	Fund	Account for Credit
Sponsored Project in General Fund	422000	30000, 40000, or 5XXXX (except 52000)	422000

- Other transfers involving Sponsored Funds (Funds 20000 & 25000); contact your Sponsored Programs Coordinator for assistance.

  - Fixed price balance transfers should use account 624790 (Trf to Cover Overdraft) on both sides of the JE
  - Covering an overdraft on a Sponsored Project – Use account 624790 (Trf to Cover Overdraft) on both sides of the JE

- Funding transfers (except to cover overdrafts) between Funds 10000 and 30000, 40000, or 5XXXX are generally not allowed.

  - A unit can move appropriate expense activity that has posted to the general ledger in the current fiscal year between the two chartfield combinations as long as it does not cause a credit balance on a particular account code on the credit side of the transaction (cannot transfer more expenses than have been incurred).
    - Activity from prior years usually cannot be moved in or out of the General Fund (Fund 10000). Please contact Financial Operations for approval of an exception, which can be attached to your JE.

- A unit can move funds from a General Fund (Fund 10000) chartfield to a Fund 30000, 40000 or 5XXXX Project/Grant (P/G) by keeping the funds in General Fund (Fund 10000) on the receiving unit's P/G. The receiving unit should spend the funds using this new chartfield combination.

- Transfers from the General Fund (Fund 10000) to the Plant Funds (8XXXX Funds) are allowable under the following scenarios.

  - To provide funding for a construction project in fund 80000 or 81000
  - To provide funding for the repair or replacement of equipment in the Departmental Equipment Fund (82000)
    - Once funds are transferred to Fund 82000 they cannot be transferred back to the General Fund (Fund 10000) without prior approval from Financial Operations

Transfers involving Sponsored Funds

Transfers involving Sponsored Funds should be discussed with the Sponsored Programs Coordinator for the project before processing. Generally, the Sponsored Programs Office will process the transfers involving Sponsored Projects.

- Fixed price balance transfers - these can be transferred to Funds 10000, 40000 and 5XXXX only.

Fund	Account for Debit	Fund	Account for Credit		Fund	Account for Debit	Fund	Account for Credit
20000	624790	10000	624790		25000	624790	10000	624790
20000	624430	40000	624910		25000	624430	40000	624805
20000	624830	5XXXX	624910		25000	624830	5XXXX	624805

- Covering an overdraft on a Sponsored Project

  - Use account 624790 (Trf to Cover Overdraft) on both sides of the transaction
  - Class codes for overdraft transfers involving a Sponsored Project

Sponsored (20000/25000) Fund Class	10000/30000/40000/5XXXX Fund Class
16XXX	11000
22XXX	21000**
31XXX	31100
312XX	31100**

   ** use 22000 or 312XX on non-sponsored fund side if Shortcode being used maps to class 22000 or 312XX

- Funding General Fund cost sharing on a Sponsored Project

  o Allowable transfer accounts when funding cost share from General Fund (Fund 10000)

Fund	Account for Debit	Fund	Account for Credit
Sponsored Project in General Fund	450100	10000	450100
Sponsored Project in General Fund	450200	10000	450200
Sponsored Project in General Fund	450400	10000	450400
Sponsored Project in General Fund	450600	10000	450600
Sponsored Project in General Fund	450700	10000	450700
Sponsored Project in General Fund	451100	10000	451100
Sponsored Project in General Fund	451110	10000	451110
Sponsored Project in General Fund	451200	10000	451200

  o Funding cost share from a non-general fund source

Fund	Account for Debit	Fund	Account for Credit
Sponsored Project in General Fund	422000	30000, 40000, or 5XXXX (except 52000)	422000

- All other transfers are generally unallowable in Sponsored Funds (Funds 20000 & 25000). Please review the Sponsored Programs Cost transfer guidelines at http://www.finance.umich.edu/programs/chartfields/funds/current/restricted/nonfederal/transferguidelines

Transfers involving the Gift Fund

Transfers involving gift funds are restricted by the Donor's specified intent for their gift. Contact Financial Operations if there are questions with regard to donor restrictions. Provided a transfer meets the Donor's intent, use the following guidelines to process the transfers.

- Transfers within the Gift Fund (Fund 30000)

  o Use account 624350 (Intrafund Transfers Out) on the debit side and account 624210 (Intrafund Transfers In) on the credit side

- Transfers to cover overdrafts – only for closing a chartfield combination or P/G on either side of the transfer. Always use account 624790 (Trf to cover overdraft) on both sides of the JE.

  o If overdraft is in Gift Fund (Fund 30000)
    ▪ Can transfer the overdraft to 10000, 30000 (if it meets donor restrictions), 40000 and 5XXXX (except 52000)

- Gift fund can accept overdrafts from other funds if activity being covered meets donor restrictions for the gift funds used to cover the overdraft.
  - 10000, 20000, 25000, 30000, 40000, 5XXXX

- Transfers to other funds, excluding overdrafts

  - Can move *expense activity that has posted to the general ledger in the current fiscal year* between the two chartfield combinations as long as it <u>does not cause a credit balance</u> on a particular account code on the credit side of the transaction (cannot transfer more expenses than have been incurred). If transferring expenses to the Gift Fund from another set of chartfields make sure the expenses meet donor intent. Use the incurred expense accounts to complete these transactions.

  - Can move an amount equivalent to identifiable expenses from a prior year providing the expenses meet donor intent. Use the proper transfer accounts from the transfer matrix. The amount must be equivalent to identifiable expenses from a Statement of Activity (SOA). Include the SOA with the expenses identified as support for the journal.

  - Transfers to the Designated or Auxiliary Funds are not allowed because transferring funds to or from unrestricted sources changes the nature of the funds, which is inappropriate.
    - Cannot take restricted gifts and make them unrestricted "Designated or Auxiliary" funds.

  - Cannot take unrestricted "Designated or Auxiliary" funds and make them restricted "Gift" funds. Transfers to the General Fund (Fund 10000) are not allowed
    - A unit can move funds to a Fund 10000 P/G by keeping the fund on the receiving Project/Grant 30000. The receiving unit should spend the funds received using this new chartfield combination.

Transfers involving the Designated Fund and Auxiliary Funds (excluding 52000)

Transfers involving these Unrestricted Funds are less restrictive. Many possible combinations of transfer accounts exist. Refer to the transfer matrix to determine the proper account codes to use. Some important items to consider are:

- Transfers to cover overdrafts – only for closing a chartfield combination or P/G on either side of the transfer. Always use 624790 (Trf to cover overdraft) on both sides of the JE.

  - If overdraft is in 40000 or 5XXXX
    - Can transfer the overdraft to 10000 (occasionally, contact the Accounting Customer Service team at the Shared Services Center or Financial Operations), 30000 (if it meets donor restrictions), 40000 and 5XXXX

  - Can accept overdrafts from
    - 10000, 20000, 25000, 30000, 40000, 5XXXX

- o Overdrafts relating to fund 52000 (which is used for recharge activity), contact Financial Analysis to determine the appropriate method to resolve the overdraft.
  - ▪ Can transfer overdraft to 10000 (if approved by Financial Analysis), 30000 (if it meets donor restrictions), 40000 and 5XXXX
  - ▪ Fund 52000 cannot accept overdrafts from any other chartfield combination in any other fund

- Transfers of activity

  - o If the activity is from a prior fiscal year, use the proper transfer accounts from the matrix to move prior year activity between funds when allowable however, the amount must be equivalent to identifiable expenses from an Statement of Activity (SOA). Include the SOA with the expenses identified as support for the journal. If the activity is from the current year, a unit can move the expense activity that has posted to the general ledger between the two chartfield combinations as long as it does not cause a credit balance on a particular account code on the credit side of the transaction (cannot transfer more expenses than have been incurred).

Transfers involving the Plant Funds

Transfers involving the Plant Funds are intended to provide funding for capital projects depending on which Plant Fund is involved. The Plant Funds are considered non-operating funds, meaning expenses are for capital related purposes such as repairs, maintenance, or space renovations.

For all Plant Funds:
- See transfer matrix for the proper account codes to be used for the transfer
- The class code for these transfers should be 73000 on both sides of the JE

For specific Plant Funds:
- Transfers to Construction Funds (Funds 80000, 80500)

  - o Transfers to these funds are providing funding for a construction/renovation project
    - ▪ See capitalization guidelines on the Financial Operations website relating to construction projects
      http://www.finance.umich.edu/finops/accounting/construction

- Transfers to Information Technology (IT) Construction Funds (Funds 81000, 81500)

  - o Transfers to these funds are providing funding for IT infrastructure and software development or purchase
    - ▪ See capitalization guidelines on the Financial Operations website relating to IT projects http://www.finance.umich.edu/finops/accounting/construction

- Transfers to Departmental Equipment Funds (Funds 82000, 82500)

- o Transfers to these funds are providing funding for current or future equipment purchases/replacements, minor renovations and other non-operating expenditures such as repairs and maintenance of physical plant and equipment
  - o Funds cannot be returned once committed without prior approval from Financial Operations

- Transfers to Maintenance Equipment and Reserve Fund (Fund 83000)

  - o Transfers to this fund are from Auxiliary units with approved recharge rates through Financial Analysis
  - o Transfers are generally equivalent to depreciation on equipment used in an approved recharge rate or a calculated amount for deferred maintenance of physical plant

Transfers involving the Endowment Funds

Transfers involving the Endowment Funds should only be processed by Financial Operations or other approved central units. Schools and Colleges should not process any Endowment journal entries. Contact the Endowment team for assistance if you feel a JE is required at Endowmentfundstaff@umich.edu or 763-4163.

Transfers involving the Agency Fund

Transfers **in FROM an Agency** unit are one of three things, they are paying for a good/service from the University, reimbursing the University for a cost which was incurred and belonged to the Agency (rare), or are providing a gift/sponsorship to the University.

Transfers **out TO Agency units** are one of three things, they are paying for a good/service, reimbursing the Agency for a cost which was incurred and belonged to the University (rare), or are providing a gift/sponsorship to an outside entity. Note that it is important to assign the correct class code to the transfer to Agency funds on the University side.

Transfers of Funds In FROM an Agency Unit:

1. If the Agency is paying for a Good/Service from the University, this will typically (not always) have a contract or invoice from the University associated with it. A proper expense account recording the activity should be recorded on the Agency side, and an external revenue account should be used on the University side of the transaction appropriate to the type of revenue being recorded.
   a. An example transaction: Room rentals by an Agency would be an expense (623200 - space rental non-lease) to the Agency and revenue (413450 - room rental) to the University.
2. If the Agency is reimbursing the University for an Agency cost the University incurred, the expense account on the University side should be credited and the same/proper expense account should be used on the Agency side. *This is extremely rare and should not be the typical transaction.*
3. If the Agency is providing funding (making a gift) to the University, The Office of University Development (OUD) and/or Financial Operations should be consulted. These types of

transactions must be well supported with details/approval backing the transaction up. In some cases, they will be recorded in DART for proper tax receipting. Transfers of Gifts to the University should be recorded as such using account 405225 on the University side and an expense on the Agency side. If the transaction will be recorded in DART account 405075 would be the appropriate account to use to record the revenue. Contact Financial Operations if you are unsure about a particular situation. A proper expense account should be used on the Agency side.

Transfers of Funds Out TO Agency Units:

1. If the University is paying for a Good/Service from the Agency, this will typically (not always) have a contract or invoice associated with it. A proper expense account recording the activity should be recorded on the University side, and an external revenue account should be used on the Agency side of the transaction. One possible combination would be to use 624390 (Payments to Agency Fund) on the University side, and 414200 (Agency Transfer In) or a similar combination of Expense/Revenue. These types of journals should always include support identifying what is being purchased from the Agency unit.
2. If an Agency is being reimbursed by the University for a University cost, they incurred, the expense account on the Agency side should be credited and the same/proper expense account should be used on the University side. *This is extremely rare and should not be the typical transaction.*
3. If the University is providing funding (making a gift) to the Agency, additional detailed guidance is below. These types of transactions must be well supported with details/approval backing the transaction up.
    a. Transfers to the Agency Fund are giving away university assets as Agency fund activity is not legally part of the University of Michigan. Whenever University assets are given away, donated, or are to provide sponsorships, the Controller of the University ***must*** give advance written approval.
    b. There are a few instances that can be authorized without having to obtain this approval from the Controller. Those instances include the following:
        o A related sponsoring unit is transferring funding (sometimes from an outside donor) to a Sponsored Student Organization (SSO) to assist the SSO with accomplishing its goals.
            ▪ An example of this is the College of Engineering providing support to the Solar Car Team.
            ▪ Each transfer must be supported by documentation identifying the specific business purpose/benefit that this funding provides to the mission of the university.
            ▪ This activity should be recorded using 624390 (Payments to Agency Fund) on the University side, and 414200 (Agency Transfer In) or a similar combination of Expense/Revenue.
            ▪ The class code used should describe what the funds are to be spent for, such as Departmental Research (class 21000) for the Solar Car Team example above.

- o A related unit is providing funding to a Voluntary Student Organization (VSO) to support a VSO program or event that closely aligns with the mission of the unit providing the support.
  - An example of this is the College of LS&A providing support (meals, covering costs, etc.) to a student group working on something related to the College's mission, which provides social and cultural enrichment to the student experience.
  - Each transfer must be supported by documentation identifying the specific business purpose/benefit that this funding provides to the mission of the university.
  - This activity should be recorded using 624390 (Payments to Agency Fund) on the University side, and 414200 (Agency Transfer In) or a similar combination of Expense/Revenue.
  - The class code used should describe what the funds are to be spent on, such as social and cultural enrichment, class 52000, for example, which is the most common class for this type of activity.

In all instances, to authorize a transfer of funds to/from the Agency fund, the Unit involved with the request to transfer must provide supporting documentation and/or approval with their journal. Money is either entering or leaving the University's books and **MUST** be properly documented.

For any other questions related to the guidance of funds being transferred, please contact currentfunds@umich.edu in FinOps. For further assistance with journal entry and support, please contact accountingcustomerservice@umich.edu at the SSC.

Transfer Matrix

This chart is meant to provide the proper account codes to use on transfers per the transfer account instructions found on the FinOps website.

Last Updated: 10-01-24

Credit Side

Debit Side	10000	20000	25000	30000	40000	5XXXX	Endowment Funds	80XXX, 81000	82XXX	83000	90000
10000	Use accounts in the General Fund Transfers account group (450100 - 451200)	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	624570 Debit and 420800 Credit Class 73000 on both sides	624590 Debit and 420800 Credit Class 73000 on both sides	N/A	Contact the SSC @ 615-2000, Option 3, then Option 4
20000	624790 Debit (20000) 624790 Credit (10000)	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	N/A	N/A	N/A	N/A
25000	624790 Debit (25000) 624790 Credit (10000)	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	N/A	N/A	N/A	N/A
30000	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	624350 Debit 624210 Credit	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	624570 Debit (30000) and 421400 Credit (80XXX, 81XXX) Class 73000 on both sides	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4
40000	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	624350 Debit (40000) 624210 Credit (40000)	624830 Debit (40000) 624410 Credit (5XXXX)	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	624570 Debit (40000) and 421500 Credit (80XXX, 81XXX) Class 73000 on both sides	624590 Debit (40000) 421500 Credit (82XXX) Class 73000 both sides	N/A	Contact the SSC @ 615-2000, Option 3, then Option 4
5XXXX	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	624430 Debit (5XXXX) 624810 Credit (40000)	624350 Debit (5XXXX) 624210 Credit (5XXXX), when same fund or 624830 Debit (5XXXX) 624810 Credit (5XXXX), when different funds	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	624570 Debit (5XXXX) 421100 Credit (80XXX, 81XXX) Class 73000 both sides For Med School to Fund 80500 624575 Debit (5XXXX) 421005 Credit (80500, 81500) Use Class 31100 both sides	624590 Debit (5XXXX) 421100 Credit (82000) Class 73000 both sides For Med School to Fund 82500 624575 Debit (5XXXX) 421005 Credit (82500) Use Class 31100 both sides	624850 Debit (5XXXX) 421100 Credit (83000) Class 73000 both sides	Contact the SSC @ 615-2000, Option 3, then Option 4
Endowment Funds	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu
80XXX, 81000	420800 Debit (80XXX, 81XXX) 624570 Credit (10000) Use Class 73000 both sides	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	421500 Debit (80XXX, 81XXX) 624570 Credit (40000) Use Class 73000 both sides	421100 Debit (80XXX, 81XXX) 624570 Credit (5XXXX) Class 73000 both sides For Med School to Fund 80500 421005 Debit (80500, 81500) 624575 Credit (5XXXX) Use Class 31100 both sides	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides For Funds 80500 and 81500, use Class 31100	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides For Funds 80500, 81500 or 82500 use Class 31100	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides For Funds 80500, 81500 or 82500 use Class 31100	Contact the SSC @ 615-2000, Option 3, then Option 4
82XXX	420800 Debit (82XXX) 624590 Credit (10000) Use Class 73000 both sides	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	421500 Debit (82XXX) 624590 Credit (40000) Use Class 73000 both sides	421100 Debit (82000) 624590 Credit (5XXXX) Class 73000 both sides For Med School to Fund 82500 421005 Debit (82500) 624575 Credit (5XXXX) Use Class 31100 both sides	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides For Fund 80500, 81500 use Class 31100	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides For Fund 82500 use Class 31100	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides	N/A
83000	N/A	Contact Sponsored Programs Coordinator	Contact Sponsored Programs Coordinator	Contact the SSC @ 615-2000, Option 3, then Option 4	N/A	421100 Debit (83000) 624850 Credit (5XXXX) Use Class 73000 both sides	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides	420100 Debit (8XXXX) 420100 Credit (8XXXX) Class 73000 both sides	N/A
90000	Contact the SSC @ 615-2000, Option 3, then Option 4	N/A	N/A	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the SSC @ 615-2000, Option 3, then Option 4	Contact the Endowment Fund @ 763-4163 or endowwentfundstaff@umich.edu	Contact the SSC @ 615-2000, Option 3, then Option 4	N/A	N/A	624350 Debit and 624210 Credit