

Colorado State University
Allowable Transfers of Funds between Sub Funds Matrix

		TO																			
		Fund Group A								Fund Group B				Fund Group C			Fund Group D	Fund Group E	Fund Group F	Fund Group H	Fund Group I
		State Appropriated Funding								Auxiliary & Self-Funding Activities				Restricted Funding			Student Loans	Endowment Fund	Capital Projects	Reserve Fund	Capital Assets
	Subfunds	EG	PVM	EXPSTA	EXTEN	CSFS	RARSP	COURSE	ATHLET	Includes subfunds: ATHLET, AUX, CONFER, CONTED, CSFSSF, DCESUP, ENTERP, EXPSF, EXTSE, GENOP, INSURE, INTLPR, ONLPL, PVMSF, RECHAR ² , SPWIP, STUORG, WIP	Includes subfunds: AARA, COSFA, DIRLN, EXPRHF, EXPRHM, EXPRMC, EXTR, EXTREF, EXTRRR, EXTRSK, FEDSFA, FRP, GIFT, HEAFOR, PVMFED, PVMSTA, SLICE, SPONPR, WATER, WORKST	LOANS	ENDOW	Includes subfunds: AEP, CPAD, CPLB, CPOTH, CPRR	Includes subfunds: BOG, CSUSDR, RESERV	Includes subfunds: CAPAUX, CAPGEN					
FROM	EG	BA-IS	BA-IS	BA-IS	BA-IS	BA-IS			Scholarships	Only ONLPL allowed					Yes	Yes					
	PVM	BA-IS	BA-IS	BA-IS	BA-IS	BA-IS									Yes	Yes					
	EXPSTA	BA-IS	BA-IS	BA-IS	BA-IS	BA-IS									Yes	Yes					
	EXTEN	BA-IS	BA-IS	BA-IS	BA-IS	BA-IS									Yes	Yes					
	CSFS	BA-IS	BA-IS	BA-IS	BA-IS	BA-IS									Yes	Yes					
	RARSP									ENTERP-RBRF Lease & Bond Payments					Yes	Yes					
	COURSE														TECH ⁴						
	ATHLET														Yes						
	Auxiliary & Self-Funding Activities															Yes	Yes	Yes			
	CONFER ³	Yes	Yes	Yes	Yes	Yes			Yes	Yes											
	Restricted Funds															Yes					
	53 Sweep Process							OSP ¹													
	LOANS																				
	ENDOW																				
	Capital Projects	Yes	Yes	Yes	Yes	Yes	Yes	TECH ⁴	Yes	Yes	Yes	Yes					Yes				
Reserve Fund	Yes	Yes	Yes	Yes	Yes	Yes									Yes						

Any exceptions to this matrix must be formally requested by department(s) with detailed justification. Each request must be reviewed on a case-by-case basis by both Business & Financial Services and Office of Budgets to determine if allowable. Reference FPI 3-1 on Business & Financial Services website for detailed information for each Fund Group/Sub Fund.

[FPI 3-1](#)

Matrix purpose:

Yes	Allows transfer of funds documents. Departments have ability to initiate action via a KFS TF document without Business & Financial Services Campus and Office of Budgets preapproval.
BA-IS	Indicates a Budget Adjustment (BA) document will need to be processed and the associated Income Stream (IS) entry will automatically be made.
	Unallowed transfer of funds.
	Subset of Subfunds that are allowed on an exceptional basis as noted.
¹	Transfers initiated by Office of Sponsored Programs (OSP)
²	When deficits occur in the RECHAR (21 accounts) often these are cleared by transfer of funds (TOF). In the case a deficit needs to be cleared in one of these funds before submitting a TOF document it must be approved by Campus Services. When approved, attach the approval email to the TOF so the reviewers know it has been approved. In all other cases the Transfer of Funds document would follow this matrix.
³	Upon completion of a Conference, Conference Services closes accounts and moves remaining balance to the department/college where the person responsible for the conference resides.
⁴	Only 259xxxx accounts in the COURSE subfund are allowed to have plant transfers that relate to upgrades to their technology fees. SCF accounts 250xxxx-2589999 are not allowed to transfer to a plant account.