

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, DCE SUP, ENTERP, EXPSF, EXT SF, 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
F R O M	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	Yes	TECH ⁴	Yes	Yes	Yes			Yes	
Reserve Fund	Yes	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 259xxx accounts in the COURSE subfund are allowed to have plant transfers that relate to upgrades to their technology fees. SCF accounts 250xxx-2589999 are not allowed to transfer to a plant account.