

## Cross Funds Transfer Matrix – Preparer

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Fund accounting enables the University to track and report on how different kinds of funds are spent.

Inter-fund transfers between current funds should occur only when it is not possible to otherwise match expenses with revenues.

Preparer Grid	FROM:												Preparer Grid
INTO:	Current Unrestricted Centrally Allocated Funds (1000)	Current Unrestricted Self Supporting Self Sustaining (1001-1149, 1152-1499)	ISO (Current Unrestricted Self Supporting Self Sustaining) (1150-1151)	Current Restricted NS Centrally Allocated (1801-1807)	Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916)	Current Restricted NS Other Restricted (1030, 1600-1799)	Current Restricted Sponsored Funds (3000-3999)	Loan Funds (5000-5999)	Investment Pool Funds (6000-6009)	Endowment & Similar Funds (6010-6999)	Plant Funds (7000-7200, 7202-7999)	ISO Plant Fund (7201)	Agency Funds (9000-9999)
Current Unrestricted Centrally Allocated Funds (1000)	600201/610201 600202/610202 600203/610203	May require CFM or designee approval.  600204/610204 600205/610205 600206/610206	Not Allowed	Need CFM or designee approval.	Not Allowed	Need CFM or designee approval. Transactions related to Fund 1750, Endowment Target, should be limited to endowments only.	Not Allowed	OSF Only	Treasury Only	Not Allowed	Budget Office/ FM Only	Not Allowed	Not Allowed
Current Unrestricted Self Supporting Self Sustaining (1001-1149, 1152-1499)	May require CFM or designee approval.  600204/610204 600205/610205 600206/610206	600201/610201 600202/610202 600203/610203 May require CFM or designee approval.  600204/610204 600205/610205 600206/610206	Not Allowed	Need CFM or designee approval.	Not Allowed	Need CFM or designee approval. Transactions related to Fund 1750, Endowment Target, should be limited to endowments only.	Fixed Price - SFR only	OSF Only	Treasury Only	Entered through the EFS module - Consult with Treasury.	Budget Office/ FM Only	Not Allowed	Not Allowed
ISO (Current Unrestricted Self Supporting Self Sustaining) (1150-1151)	Allowed for subsidy of ISO activity only in accordance with policy, with approval from CFM or designee.  600308/610308	Allowed for subsidy of ISO activity only in accordance with policy, with approval from CFM or designee.  600308/610308	600201/610201 600202/610202 600203/610203 May require CFM or designee approval.  600204/610204 600205/610205 600206/610206	Allowed for subsidy of ISO activity only, with approval from CFM or designee.  600308/610308	Not Allowed	Allowed for subsidy of ISO activity only, with approval from CFM or designee.  600308/610308	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed

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(3) All Restricted to Restricted transfers, even within the same EFS fund code, must maintain the integrity of the intended purpose of the funds. Special care should be taken on transfers of endowment and gift funds to ensure a clear audit trail regarding fund use.

(4) Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916) transfers should only be made by AES, MNEXT, VETMED & CFANS.

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Current Restricted NS Centrally Allocated (1801-1807)	Need CFM or designee approval.	Need CFM or designee approval.	Not Allowed	May Need CFM or designee approval.	Not Allowed	Need CFM or designee approval. Transactions related to Fund 1750, Endowment Target, should be limited to endowments only.	Not Allowed	OSF Only	Treasury Only	Not Allowed	Budget Office/FM Only	Not Allowed	Not Allowed
Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916)	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Only AES and MNEXT can authorize cross funds transfers.	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed
Current Restricted NS Other Restricted (1030, 1600-1799)	Need CFM or designee approval.	Need CFM or designee approval.	Not Allowed	Need CFM or designee approval.	Not Allowed	May need CFM or designee approval if same fund, Need CFM or designee approval for Interfund transfers. Transactions related to Fund 1750, Endowment Target, should be limited to endowments only.	Not Allowed	OSF Only	Treasury Only	Entered through the EFS module.	Budget Office/FM Only	Not Allowed	Not Allowed
Current Restricted Sponsored Funds (3000-3999)	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed
Loan Funds (5000-5999)	OSF Only	OSF Only	Not Allowed	OSF Only	Not Applicable	OSF Only	Not Allowed	OSF Only	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed
Investment Pool Funds (6000-6009)	Treasury Only	Treasury Only	Not Allowed	Treasury Only	Not Applicable	Treasury Only	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed

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Endowment & Similar Funds (6010-6999)	Entered through EFS endowment module.	Entered through EFS endowment module.	Not Allowed	Entered through EFS endowment module.	Not Applicable	Entered through EFS endowment module.	Not Allowed	Not Allowed	Not Allowed	Entered through the EFS module.	Not Allowed	Not Allowed	Not Allowed
Plant Funds (7000-7200, 7202-7999)	600301/610301 600305/610305 600310/610310 Consult with Budget Office/FM as needed.	600301/610301 600305/610305 600310/610310 Consult with Budget Office/FM as needed.	Not Allowed	600301/610301 600305/610305 600310/610310 Consult with Budget Office/FM as needed.	Not Allowed	600301/610301 600305/610305 600310/610310 Consult with Budget Office/FM as needed.	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Budget Office/FM Only	Not Allowed	Not Allowed
ISO Plant Fund (7201)	Allowed	Allowed	Allowed only to transfer approved depreciation expense for ISO equipment.  600310/610310	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed
Agency Funds (9000-9999)	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Not Allowed	Only allowed between agency funds using 600XXX/610XXX

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Current Unrestricted Centrally Allocated Funds (1000)	Allowed 600201/610201 600202/610202 600203/610203	Allowed, however interfund transfers should be avoided as they make it difficult to match revenues to expenditures and create complications for fund-specific management reporting (e.g. queries from Regents and others regarding use of funds). May require CFM or designee contact approval.  600204/610204 600205/610205 600206/610206	NOT ALLOWED	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required on these types of transfers.  See (1) below.	NOT ALLOWED	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required.  Transactions related to Fund 1750 should be limited to endowments only.  See (1) below.	NOT ALLOWED	Due to funds involving loan related activity, Office of Student Finance should be consulted.	Not allowed for general department use.  These funds are for Office of Investment and Banking & Accounting Services use only.	6xxx funds are reserved for processing endowment related transactions through the EFS Treasury / Endowment Module only. Consult the Training Services' Endowment manual or Accounting Services for further information.	Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

(1) Policy related administrative procedure: <http://policy.umn.edu/finance/internalaccounting-proc01>.

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Current Unrestricted Self Supporting Self Sustaining (1001-1149, 1152-1499)	Allowed, however, interfund transfers should be avoided as they make it difficult to match revenues to expenditures and create complications for fund-specific management reporting (e.g. queries from Regents and others regarding use of funds). May need CFM/CFM or designee contact approval.  600204/610204 600205/610205 600206/610206	Allowed when same fund to fund are used. However, interfund transfers should be avoided as they make it difficult to match revenues to expenditures and create complications for fund-specific management reporting. May need CFM/CFM or designee contact approval.  600201/610201 600202/610202 600203/610206 600204/610204 600205/610205 600206/610206	NOT ALLOWED	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required on these types of transfers.  See (1) below.	NOT ALLOWED	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required.  Transactions related to Fund 1750 should be limited to endowments only.  See (1) below.	Transfers-out (610xxx) are allowed when processing fixed price transfers from a sponsored project to a non-sponsored Chartfield String. Consult with Sponsored Financial Reporting for additional questions / guidance.	Due to funds involving loan related activity, Office of Student Finance should be consulted.	Not allowed for general department use. These funds are for Office of Investment and Banking & Accounting Services use only.	6xxx funds are reserved for processing endowment related transactions through the EFS Treasury / Endowment Module only. Consult the Training Services' Endowment manual or Accounting Services for further information.	Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

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ISO (Current Unrestricted Self Supporting Self Sustaining) (1150-1151)	Allowed for subsidy of ISO activity only, as long as it meets ISO policy and procedure guidelines, may require CFM or designee approval.  600308/610308	Allowed for subsidy of ISO activity only, as long as it meets ISO policy and procedure guidelines, may require CFM or designee approval.  600308/610308	Transfers between ISOs should be avoided and may require CFM or designee approval.  600201/610201 600202/610202 600203/610206 600204/610204 600205/610205 600206/610206	Allowed for subsidy of ISO activity only, as long as it meets fund restrictions and is approved by CFM or designee.  See (1) below.	NOT ALLOWED	Allowed for subsidy of ISO activity only, as long as it meets fund restrictions and is approved by CFM or designee.  See (1) below.	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED

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Current Restricted NS Centrally Allocated (1801-1807)	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required on these types of transfers.  See (1) below.	Nonmandatory interfund transfers that involve unrestricted and restricted funds are considered not routine and should be processed on an exception basis. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, CFM or designee approval is required on these types of transfers.  See (1) below.	NOT ALLOWED	Allowed when same fund to fund are used. Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, May need CFM/CFM or designee contact approval for interfund transfers.	NOT ALLOWED	Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, Need CFM or designee approval.  Transactions related to Fund 1750 should be limited to endowments only.	NOT ALLOWED	Due to funds involving loan related activity, Office of Student Finance should be consulted.	Not allowed for general department use. These funds are for Office of Investment and Banking & Accounting Services use only.	6xxx funds are reserved for processing endowment related transactions through the EFS Treasury / Endowment Module only. Consult the Training Services' Endowment manual or Accounting Services for further information.	Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

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Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916)	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	Due to restrictions placed on restricted funds and the need to maintain the integrity of these funds, only AES and MNEXT can authorize cross RRC Transfers. CFANS, CBS, CEHD, VETMD and DESGN may transfer within their RRC to approved CRIS projects.	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED

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Current Restricted Sponsored Funds (3000-3999)	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	NOT ALLOWED	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	Transfers-in (600xxx) to funds 3000-3999 are not allowed.	NOT ALLOWED	Transfers-in (600xxx) to funds 3000-3999 are not allowed.

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INTO:	Current Unrestricted Centrally Allocated Funds (1000)	Current Unrestricted Self Supporting Self Sustaining (1001-1149, 1152-1499)	ISO Current Unrestricted Self Supporting Self Sustaining (1150-1151)	Current Restricted NS Centrally Allocated (1801-1807)	Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916)	Current Restricted NS Other Restricted (1030, 1600-1799)	Current Restricted Sponsored Funds (3000-3999)	Loan Funds (5000-5999)	Investment Pool Funds (6000-6009)	Endowment & Similar Funds (6010-6999)	Plant Funds (7000-7200, 7202-7999)	ISO Plant Fund (7201)	Agency Funds (9000-9999)
Loan Funds (5000-5999)	Due to funds involving loan related activity, Office of Student Finance should be consulted.	Due to funds involving loan related activity, Office of Student Finance should be consulted.	NOT ALLOWED	Due to funds involving loan related activity, Office of Student Finance should be consulted.	Not Applicable	Due to funds involving loan related activity, Office of Student Finance should be consulted.	NOT ALLOWED	Due to funds involving loan related activity, Office of Student Finance should be consulted.	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED
Investment Pool Funds (6000-6009)	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	NOT ALLOWED	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	Not Applicable	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	NOT ALLOWED	NOT ALLOWED	Not allowed for general department use. These funds are for Office of Investment and Banking & Accounting Services use only.	Not allowed for general department use. These types of transfers between funds are for Accounting Services use only.	NOT ALLOWED	NOT ALLOWED	Not allowed Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

(1) Policy related administrative procedure: <http://policy.umn.edu/finance/internalaccounting-proc01>.

(2) Preparers should check RRC policy on Cross Funds Transfers as individual colleges may have stricter guidelines than above.

(3) Preparers should attach CFM or designee approval to Cross Funds Transfer Journal.

(4) All Restricted to Restricted transfers, even within the same EFS fund code, must maintain the integrity of the intended purpose of the funds. Special care should be taken on transfers of endowment and gift funds to ensure a clear audit trail regarding fund use.

(5) Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916) transfers should only be made by AES, MNEXT, VETMED & CFANS.

(6) Policy related administrative procedure: <http://policy.umn.edu/finance/property-proc10>.

## Cross Funds Transfer Matrix – Approver

**Best practice: Avoid inter-fund transfers on current funds.**

Fund accounting enables the University to track and report on how different kinds of funds are spent.  
Inter-fund transfers between current funds should occur only when it is not possible to otherwise match expenses with revenues.

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INTO:	Current Unrestricted Centrally Allocated Funds (1000)	Current Unrestricted Self Supporting Self Sustaining (1001-1149, 1152-1499)	ISO Current Unrestricted Self Supporting Self Sustaining (1150-1151)	Current Restricted NS Centrally Allocated (1801-1807)	Current Restricted NS Self Supporting Self-Sustaining Funds (1901-1916)	Current Restricted NS Other Restricted (1030, 1600-1799)	Current Restricted Sponsored Funds (3000-3999)	Loan Funds (5000-5999)	Investment Pool Funds (6000-6009)	Endowment & Similar Funds (6010-6999)	Plant Funds (7000-7200, 7202-7999)	ISO Plant Fund (7201)	Agency Funds (9000-9999)
Endowment & Similar Funds (6010-6999)	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	NOT ALLOWED	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	Not Applicable	Typically, transactions involving 6XXX funds are processed through EFS Treasury / Endowment Module. Consult the Training Services Endowment manual or Accounting Services for further information.	NOT ALLOWED	NOT ALLOWED	Not allowed for general department use. These funds are for Office of Investment and Banking & Accounting Services use only.	6xxx funds are reserved for processing endowment related transactions through the EFS Treasury / Endowment Module only. Consult the Training Services' Endowment manual or Accounting Services for further information.	NOT ALLOWED	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

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Plant Funds (7000-7200, 7202-7999)	600301 600305 600310 610301 610305 610310  Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	600301 600305 600310 610301 610305 610310  Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	600301 600305 600310 610301 610305 610310  Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	600301 600305 600310 610301 610305 610310  Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	NOT ALLOWED	Not allowed for general department use.  These funds are for Office of Investment and Banking & Accounting Services use only.	NOT ALLOWED	Transfers involving debt or internal loan related funds, work with Office of Debt Management (Budget Office). Any transfers that involve capital projects, work with Facilities Management / Capital Planning and Project Management.	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.
ISO Plant Fund (7201)	Allowed  Per policy: Contact the Internal/External Sales department for appropriate accounting treatment.  See (6) below.	Allowed  Per policy: Contact the Internal/External Sales department for appropriate accounting treatment.  See (6) below.	Allowed only to transfer approved depreciation expense for ISO equipment in Fund 7201.  600310/610310	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.

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Agency Funds (9000-9999)	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Not allowed  Transfer transactions between Agency funds and other University funds should not be processed.  See (1) below.	Only allowed between agency funds using 600XXX/610XXX

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