

# CSU Sub-funds

Presented by Campus Services

# Overview: CSU Fund Types

## 4 Main Funds Types:

- Unrestricted Appropriated Funds (ex. EG-13, RARSP-16)
- Unrestricted Funds & Auxiliary Funds (ex. AUX-26)
- Restricted Funds (ex. SPONSR-53)
- Plant Funds (ex. PLANT-77)

Activities assigned to funds based on the type of activity involved is defined as Fund Accounting.

- Emphasizes “accountability”
- Set of accounts based on funding sources
- Segregates financial resources into funds according to the regulations, restrictions, or limitations placed on their use by the donors, parties outside of CSU, or the Board of Governors.

## EG Fund – 13xxxxx

- Miscellaneous Revenue Accounts – 1300xxx and 138xxxx
- Expense Accounts – all 13xxxxx excluding 1300xxx and 138xxxx
- Appropriated funds related to Instruction and Administration
- Object Code 4800 is considered a reimbursement of expense, thus is okay on a 13 expense account



## RARSP Fund – 16xxxxx (Research Admin Resources Scholarly Program)

- Allocations to departments of F&A (Facilities and Administration indirect costs) is received in the RARSP fund accounts to encourage and support research and scholarly activities
- No revenue is allowed in RARSP accounts
- Appropriated Funds

## CONTED & DCESUP Fund – 12XXXXX

- These funds are used to account for revenue and expenses related to providing continuing education
- CONTED/ONLPL Accounts – 1200000 – 1249990
  - These accounts are managed by CSU Online
  - These accounts receive the external revenue
- DCESUP Accounts – 125XXXX – 128XXXX
  - Department accounts to record revenues received from CONTED.ONLPL accounts and record expenses related to the course
  - Internal Revenue only - External revenues, (Object code 4XXX, excluding 48XX/49XX), cannot be deposited into a DCESUP account
- For more information see: [FPI 2-12 DCESUP Subfund and CONTED Subfund](#)

## RECHAR Funds – 21XXXXXX

- The purpose of these funds is to provide internal services to the University
- Requires an approved business plan and billing rates before account is set-up, and before rates can increase must be approved by Campus Services
- RECHAR accounts provide services AT COST and should break even over a period of time
- RECHAR accounts are allowed to maintain an excess of funds representing 60 days of working capital
- If the RECHAR account bills 53 it is subject to review during the 21 Billing 53 Review Process
- For more information see FPI 2-3 – Self-Funded Activities, and the [21 and 22 Account Users Guide](#)

## GENOP Funds – 22XXXXX

- The purpose of these funds is to sell goods and services to students, faculty, staff and the external community
- Requires an approved business plan and billing rates before account is set-up
- Any increase or decrease in billing rates must be approved by Campus Services PRIOR to implementation
- GENOP are allowed to show profit
- Indirect costs, (object code 9550/9551), presently at 22.5% are charged on GENOP account expenditures
- For more information see FPI 2-3 – Self-Funded Activities, and the [21 and 22 Account Users Guide](#)

# Other CSU Accounts to Consider

- 64xxxxx – Gift Funds.
  - Revenue is limited to gifts and investments income earned on accumulated gifts.
  - Funds are expended according to the restrictions placed by the donor and must also comply with all other CSU regulations
  - All questions related to gift funds should be sent to Foundation.
- 77xxxxx – Plant Funds
  - Used for construction related projections on campus. Facilities will be involved whenever 77xxxxx accounts are used.
- Continuation Accounts – 200xxxx
  - Where charged go when an account is expired or closed.
  - Should be reviewed and cleared monthly.
  - Must have a zero balance at fiscal year end.
  - 53 Accounts object codes 1460-1464, 1450-1453, 4200-4209, and 4215-4219 will be cleared by OSP at month end.