

**Boise State University
Office of Budget and Planning
Appropriated Funds Budget Transfer Matrices**

FOR REGULAR UNITS

Advancement, COO, Extended Studies, Foundational Studies, Graduate College, Honors College, Library, President's Office, Provost's Office, VPFA, VPRED, and VPSA

Permanent & One-Time Transfers							
From	To	Regular Salaries	Irregular Salaries	Student Salaries	Fringe Benefits	Other Expense (OE) & Travel	Capital
Regular Salaries	Budget	N/A	N/A	N/A	N/A	N/A	N/A
Fringe Benefits	N/A	N/A	N/A	Budget	N/A	N/A	N/A
Irregular Salaries	Division	Division	Division	Division	Division	Division	Division
Student Salaries	Division	Division	Division	Division	Division	Division	Division
Other Expense (OE) -includes Travel	Division	Division	Division	Division	Division	Division	Division
Capital	Division	Division	Division	Division	Division	Division	Division

"Budget" indicates the Office of Budget & Planning is the highest level of review.
 "Division" indicates the highest level of approval is the Department that submitted the Budget Transfer.
 "N/A" indicates the transfer is not allowable.

Guidelines for Permanent Transfers:

1	Exceptions may be approved by the AVP of Budget & Planning in consultation with the President and VP of Finance & Administration.
2 a	Permanent budget in Regular Salaries can only be transferred to another Regular Salaries line with approval of the Budget Office.
2 b	Permanent transfer in Fringe can only be transferred to another Fringe line with the approval of the Budget Office.
2 c	Budget transfers from one PCN to another within the same segment string are now required. PCNs should be listed on the transfer.
3	A department or division may use a salary cost center to hold permanent Professional and Faculty Regular Salary and Fringe savings with the approval of the Budget Office. Click on the link below to see: Guidelines for Appropriated Position Funding NON Academic Revenue Units

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Guidelines for One-Time Transfers:

1	Exceptions may be approved by the AVP of Budget & Planning in consultation with the President and VP of Finance & Administration.
2	The Budget Office may make the following <u>exceptions</u> for one-time salary savings out of Regular Salaries:
	a. To Irregular Salaries to fund the backfill of a vacant position with a short-term temporary employee.
	b. To Irregular Salaries to fund overtime resulting from the vacant position.
	c. To Other Expenses to fund employee recruitment costs; with documentation attached to the transfer of the actual expenses incurred.
	d. To fund a currently unfunded, but filled, permanent position.
	e. To fund a Spousal Hire.
3	Mark Heil has approved to allow the Institute for Stem and Diversity Initiatives to retain unspent budgeted salaries and benefits that occur as a result of ISDI grant buy-outs. Regular salary and fringe savings from grant buy-outs must be transferred to 1001.93506.5110064 prior to June 30th of the fiscal year in order to be retained. Appropriate documentation must accompany the budget transfer. FDCC 1001.93506.5110064 may only be funded with grant buy-outs funds. Any other budget transfer into this FDCC are not permitted.