

**CSU FUND GROUP SELECTION CRITERIA**

	Gift Fund (6-4 accounts)	Educational Business Activity (2-2 accounts)	Sponsored Programs (5-3 accounts)
DEFINITION	This fund accounts for transfers of money or property (e.g., equipment, land) made to the University via the Foundation that do <b>not</b> result in a direct economic benefit or other tangible compensation (goods or services) to the donor.	This fund accounts for the sale of goods and services to clients other than University departments. Educational Business Activities include repeat sales or on-going activities which have fiscal year budgets. <b>NOTE: one-time cash activities, CSURF royalty payments, and incidental sales/reimbursements related to resident instruction (RI) should be deposited in a 1-3 fund miscellaneous revenue account.</b> Information about miscellaneous revenue accounts can be provided by the college or unit business officer or by the Budget Office in OBIA (491-6860).	This is an externally funded activity that is governed by specific and restrictive terms and conditions. Sponsored activities have separate budgets, and account for fiscal and technical reporting pursuant to the terms of the sponsor. Sponsored activity categories include research, training, and public service.
SOURCES OF REVENUE	Individuals, corporations, foundations, associations, trusts and estates. TABOR exempt.	Individuals, corporations, foundations, associations, and government groups external to CSU <b>except</b> federal assistance funding. Counts as TABOR revenue and therefore must be carefully controlled.	Governmental entities, corporations, foundations, associations, and other non-profit groups. TABOR exempt.
SUPPORTING DOCUMENTATION	Letter or gift agreement.	Standard University Service Agreement or Customer Purchase Order or agreement.	Grant award notice, contract, or cooperative agreement.
DESCRIPTION OF ACTIVITIES	Gifts are a voluntary, irrevocable transfer of money or property. Funds are not exchanged for anything of value. Acknowledgment of receipt is the only external reporting requirement.	Sales/service activities include: merchandise sales, books, and reference materials, consulting services, testing results or standard, routine services.	Non-routine activity which involves data collection and analysis and typically generates new knowledge. May be pilot study or work in phases. Product or service is specified in the contract or written agreement made with the sponsor.
EXTERNAL RESTRICTIONS ON THE USE OF FUNDS	Gifts may be unrestricted or the donor may designate a specific area they wish to support; e.g., academic, research, scholarships or construction.	The client generally expects a product or deliverable, not an accounting of funds (although one may be requested in the agreement).	The use of funds is restricted by the terms of the grant or award and may also be restricted by federal regulations and requirements. There is limited budget flexibility.
OTHER INDICATORS AND EXAMPLES	Donors do not receive any tangible benefit from their gifts, but may expect to claim a tax deduction	Results of the project are reported to the client according to the terms of the agreement. Examples: sample testing; technical assistance; consulting work. The University structures a work plan for the activity and determines all necessary expenditures. Unused funds are not returnable to the Client. PI/CSU decides how results are achieved, including when, where, and how the work is to be done. Cost is based on a rate structure which can include administrative costs, indirect costs and profit. Equipment purchase costs are not funded by the customer.	Technical progress reports or detailed financial reports are required. Results of the project are reported to the sponsor according to the terms of the agreement. Time frame is specified. Terms of the award generally require special oversight including audit provisions. Unused funds may have to be returned to the sponsor. Sponsor imposes requirements and limitations on the conduct of the activity and the use of funds. Line-item budget of direct and indirect costs are presented and negotiated with the sponsor. Profits are not included. Equipment costs are generally included in the sponsor budget; sponsor may retain title to the equipment.
CONFIDENTIALITY PROVISIONS AND INTELLECTUAL PROPERTY RIGHTS	Usually none, but a donor may request anonymity be maintained.	Confidentiality rights <b>may</b> be included to protect the Client's proprietary information. The University will retain publication rights, subject to the protections of the client's rights. The Client usually wishes to own the data from the activities conducted. IP rights are not typically of value.	Confidentiality and publishing rights are set forth in the grant or agreement. IP rights are owned by the University, but a license to commercially market such rights may be granted to the Sponsor.
HANDLING OF FUNDS RECEIVED	Forward all checks with backup and a Gift Transmittal Form to the CSU Foundation ASAP. A Funds Request Form <b>must</b> be submitted to transfer the funds to a 6-4 account <b>prior</b> to spending.	Deposit funds into an existing 2-2 account or contact Self-Funded Accounting if a new account is needed.	Contact Sponsored Programs for funding location, submission of proposals, award negotiation, acceptance, management, and for staff assignments by sponsoring agency. Checks from sponsors should be forwarded to SP immediately for prompt deposit.
CONTACT	Contact CSUF. 491-7135	Office of the Contracts Manager. 491-5690 Self-Funded Accounting. 491-7099	Office of Sponsored Programs. 491-6355.
WEBSITES:	<a href="http://www.colostate.edu/Depts/Busfin/">http://www.colostate.edu/Depts/Busfin/</a> FPI-31 Fund Group Definition and Usage (pending conversion to A-2) FPI H-4 Gift Funds	<a href="http://www.colostate.edu/Admin/cs/">http://www.colostate.edu/Admin/cs/</a> FPI-31 Fund Group Definition and Usage (pending conversion to A-2) FPI H-3 Departmental Self-Funded Activities	<a href="http://www.research.colostate.edu/">http://www.research.colostate.edu/</a> <a href="http://www.research.colostate.edu/staff/staffsummary.asp">http://www.research.colostate.edu/staff/staffsummary.asp</a> FPI-31 Fund Group Definition and Usage (pending conversion to A-2) FPI C-4 Contracts and Grant Revenue

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updated 11/28/00