

**Allowable and Non-Allowable Transfers  
Departmental Budget Request (DBR)**

I. Allowable Transfers

- A. Transfers between 110000 – 169999 and 180000 – 189999 accounts are allowable with exception of 112710 (Special Needs)
- B. Transfers are allowable between workshop accounts - 2XX1XX

II. Allowable Transfers – Sponsored Research Services

*(closing accounts will be initiated by Contracts and Grants)*

- A. Transfers are generally allowed between 400000 – 499999
- B. Transfers are generally allowed between 500000 – 599999

III. Non-Allowable Transfers

- A. Transfers are not generally allowed out of Continuing Education Program accounts – 170000 – 179999
- B. Transfers are not allowed out of 198000 – 199999 License Plate Funds etc
- C. Transfers are not allowed out of 112710 Special Needs
- D. Transfers are not generally allowed out of 110915 Infrastructure
- E. Transfers are not allowed out of 210417 PUF Acquisitions
- F. Transfers are not allowed out of restricted gifts – 2XX6XX. Generally okay between 2XX6XX
- G. Transfers are generally not allowed out of unrestricted gifts – 2XX999. Okay between 2XX999.
- H. Transfers are not allowed out of Extension Resource Center (ERC) accounts – 2XX55X
- I. Transfers are not allowed out of Federal Smith Lever appropriations (b), (c), and (d). Includes, RREA, IPM, ENP, 4-H Urban and Rural, Title V, Part-time Farmer appropriations