

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	235.850	1 of 1	July 16, 2019
Subject	YEAR-END PROCEDURES CARRY FORWARD OF NON-GENERAL FUND MONIES - APPROPRIATIONS		

Certain appropriations include general fund monies as well as non-general fund monies (e.g. federal funds, fees, other receipts, etc.). In addition, certain appropriations carry-forward from year to year. All documents that carry-forward non-general funds and/or appropriations must be processed by DAS-SAE by the 10th working day of September. See Procedure 235.100.

1. Appropriations that Include Non-General Funds

The document used to carry-forward the non-general fund monies portion of an appropriation (generally cash receipts) is a Corrective Journal Voucher (JV1) document or a Correction Document Revenue (CDR) which credits cash and debits revenue in the previous budget fiscal year, and debits cash and credits revenue in the current year. The cash lines must be entered on the JV1 since the budget fiscal year is different.

2. Appropriations that Carry-Forward to the Next Budget Fiscal Year

In some instances, legislation is passed that allows an appropriation or part of an appropriation to be carried forward to the next budget fiscal year. In these instances, departments shall notify their Budget Analyst in DOM, who will then notify DAS-SAE.

3. Encumbered Appropriation Balances

Allowable encumbered appropriation balances that must be moved forward will be established as separate appropriations in the current year. See Procedure 235.050. Departments shall notify their Budget Analyst in DOM, who will then notify DAS-SAE.