

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure Number 235.850	Page Number 1 of 1	Effective Date July 1, 2003 Revised 7/1/11
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) or a Correction Document Revenue (CDR) which credits cash and debits revenue in the previous fiscal year, and debits cash and credits revenue in the current year. The cash lines must be entered on the JV1 since the fiscal year is different.

The carry-forward of the non-general fund portion of an appropriation must be approved by the Department of Management (DOM). The CDRs must be initialed by DOM prior to being submitted to DAS-SAE.

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

In some instances, legislation is passed that allows an appropriation or part of an appropriation to be carried forward to the next fiscal year. In these instances, departments should 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 (see Procedure 235.050) will be established as separate appropriations in the current year. Departments should notify their Budget Analyst in DOM, who will then notify DAS-SAE.