



San Francisco State University

We Make Great Things Happen

Budget Administration & Operations

FY 2018–19 Budget Year-End Instructions
Carry-forward & Action Items

ICSUAM EQUITY ACCOUNTS VS CAMPUS CATEGORIES

Designated for Encumbrance – also called encumbrances or open commitments. It is with a purchase order (PO) issuance.

Outstanding Commitments¹ – are planned uses of funds tied to specific commitments.

Project IDs are required to set up to record funds being used for these types of obligations in our financial system.

Planned Obligations¹ – are tied to planned expenditures for items/purposes, but costs and timing are estimated.

Project IDs are required to set up to record funds being used for known obligations in our financial system.

Reserve – are a specific fund category recognized in the accounting system and generally used for self-supporting, auxiliary activities or campus-based student fees. Some of the popular categories: reserves for equipment and reserves for capital improvement and deferred maintenance.

¹ Committed and planned obligations have been approved in writing by the appropriate decision-making authority e.g. executive management level (President, CFO, Provost, Dean, Vice Presidents or Equivalent), or as delegated by this level.

CFW BALANCES – PLANNED OBLIGATIONS²

Operating fund (NG001, NG025, and NR101) year end available will roll over to NR401 as a beginning carry forward balance. The plan, commit and spend will be recorded in NR401 with project ID for a not to exceed two years spending plan.

OBLIGATION TYPE/DESCRIPTION FOR OTHER UNITS

PROJECT ID³

U1-Temporary Appointments (contract employees)

CF19U1xxx

U2-Special Projects

CF19U2xxx

U3-Program Development

CF19U3xxx

U4-Equipment

CF19U4xxx

U5-All Others

CF19U5xxx

Notes:

². Supporting documentation approved by the appropriate decision-making authority is required.
³. The project ID includes: CF-carryforward, FY-Fiscal Year, Description/type -2 digit, Last three digit number.

CFW BALANCES – PLANNED OBLIGATIONS

OBLIGATION TYPE/DESCRIPTION FOR ACADEMIC UNITS

PROJECT ID

A1-Start-up funding for faculty recruitment

CF19A1xxx

A2-Retention funding for faculty

CF19A2xxx

A3-Fellowships

CF19A3xxx

A4-Endowed chairs

CF19A4xxx

A5-Temporary employee

CF19A5xxx

A6-All Others: designate appropriate

CF19A6xxx

A7-Renovation

CF19A7xxx

CFW BALANCES – PLANNED OBLIGATIONS

OBLIGATION TYPE/DESCRIPTION FOR RESERVE (SELF-SUPPORT UNITS AND UNIVERSITY WIDE)	PROJECT ID
Capital Improvement/Construction	MCxxxxxxx*
Designated for Facilities Maintenance and Repairs	DMxxxxxxx*
Designated for Future Debt Service	CF19xxxxx
Undesignated	CF19xxxxx
Designated for Catastrophic Events	CF19xxxxx
Designated for Financial Aid	CF19xxxxx
Equipment	CF19xxxxx
Designated for Economic Uncertainties	CF19xxxxx

Notes:

* The project Id for Capital Improvement/Construction and Designated for Facilities Maintenance & Repairs refers to the Capital Plan Instruction in the Budget Manual. Per Legal Manual Chapter 15, the Capital Improvement (CIMP) and Non-Recurring Maintenance and Repair (NRMR) have the specific CSU designated funds.

CFW BALANCES – REPORTING SAMPLE

PROJECT ID	DESCRIPTION	CHARTFIELD	COMMITMENTS	2019/20 BUDGET	YTD ACTUALS	ENC.	BALANCE AVAILABLE
CF19A6001	Computer Refresh	Acct NR401 BUS	100	100	50	20	30
CF19A1001	Start Up Funding	Acct NR401 BUS	50	50	50	0	0
Total			\$150	\$150	\$100	\$20	\$30

CFW BALANCES – REPORTING PROCESS

Spring Review (to align with annual Budget Meeting Process):

Budget and Fiscal Offices will provide the carryforward data for the fiscal years for discussion with major units in preparation for each unit's spring budget meeting.

Fall Review (to provide an analysis soon after fiscal year close):

After each fiscal year, BAO will provide additional data related to the most recent year- end carryforward balance to each major unit.

Year End Potential Management Decisions (President's Cabinet):

The review and analysis of carryforward balances is primarily focused on improving information and ensuring financial decisions, taking into account existing balances as one factor and also taking into consideration a range of management decisions about each unit's carryforward balances and intended uses. Leadership might also ask for a plan to invest (spend- down) funds within a specific time period or conversely direct units to slow expenditures to build balances within a specific time period.

CFW BALANCES – TIMELINE

DATE	TASKS
06/21/2019	BAO sends the estimated CFW Balance as of May accounting period close to the units
06/28/2019	The units submit the plans back to BAO
07/08/2019	BAO sends the final CFW Balance as of June period close to the units
07/12/2019	The units submit the revised plans back to BAO
	BAO will work with Fiscal Affairs on issuance of the CFW project ID

CSU FUNDS REQUIRING CFW & RESERVE DESIGNATIONS

CSU FUND	CSU FUND DESCRIPTION	PEOPLESOFT FUNDS
441	Extended Education Operations	TCXXX
444	Campus Partners	N/A
452	Facility Revenue Fund-Health Facilities Fees	TH202
463	Instructionally Related Activities Trust	TAXXX
464	International Programs Trust	N/A
471	Parking Revenue Fund-Fines and Forfeitures	TP003
472	Parking Revenue Fund Parking Fees	TP021, TP022, TP024, TP025
481	Lottery Education Fund	TLXXX
485	CSU Operating Fund	NGXXX, NRXXX
531	Housing Operations and Revenues	TDXXX
534	Campus Union-Operations and Revenues	TUXXX

FY2019-20 RISK POOL

California State University Risk Management Authority (CSURMA) was formed by CSU and provides several risk management programs such as Pooled Liability Programs, Pooled Worker’s Compensation Program, IDL/NDI/UI Program, Property Program, Foreign Travel, Study Abroad, Special Event and other insurance programs.

TYPES	RATE	OWNER
General Liability	0.30%	Fiscal
Workers’ comp	1.10%	
IDL/NDI/UI	0.49%	
Property (Total Insurable Value)	TIV=0.05	Risk Mgmt.
AIME (Athletic Injury Medical Expense)	Athletics	
Automobile Liability	\$201.27/vehicle	

FY2019-20 RISK POOL

FY 2019-20 Estimated Amounts For Budget Planning

SELF SUPPORT

2019-20 EST. AMOUNT

Campus Recreation	55
Campus Union	40
Grants & Contract	182
HDCS (Housing)	397
Misc. Trust	111
Parking and Transportation	32
Student Health Service	98
College of Extended Learning	160
Athletics	100
Children Campus	17
Total	\$1,192