

Budget Administration & Operations

FY 2020–21 Budget Year-End
Carry-forward Process

BUDGET YEAR-END CFW DEADLINES

ITEM

DATE

Preliminary Annual CFW & Campus Reserve Plan

Friday, June 11th, 2021

BAO reports the NR401 balance on the CFW by project IDs

Friday, July 9th, 2021

BAO reports the newly CFW balance in fund NG001, NG025 and NR101

Friday, July 9th, 2021

BAO request the units to submit new CFW planning proposal

Friday, July 16th, 2021

Final Annual CFW & Campus Reserve Plan

Friday, July 23th, 2021

BAO will assign the new project ID for newly CFW with planning proposal

Friday, July 30th, 2021

BAO will upload the CFW in CFS

Friday, August 6th, 2021

CFW BALANCES – REPORTING PROCESS

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.

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, 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)

CF21U1xx

U2-Special Projects

CF21U2xx

U3-Program Development

CF21U3xx

U4-Equipment

CF21U4xx

U5-All Others

CF21U5xx

². Supporting documentation approved by the appropriate decision-making authority is required.

³. **The project ID includes: CF-carryforward, FY-Fiscal Year, Type/Description, Last two digit number.**

CFW BALANCES – PLANNED OBLIGATIONS

OBLIGATION TYPE/DESCRIPTION FOR ACADEMIC UNITS

PROJECT ID

A1-Start-up funding for faculty recruitment

CF21A1xx

A2-Retention funding for faculty

CF21A2xx

A3-Fellowships

CF21A3xx

A4-Endowed chairs

CF21A4xx

A5-Temporary employee

CF21A5xx

A6-All others: designate appropriate

CF21A6xx

A7-Renovation

CF21A7xx

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

CF21xxxx

Designated for Catastrophic Events

CF21xxxx

Designated for Financial Aid

CF21xxxx

Equipment

CF21xxxx

Designated for Economic Uncertainties

CF21xxxx

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	2020-21 BUDGET	YTD ACTUALS	ENC.	BALANCE AVAILABLE
CF20xxx1	Computer Refresh	Acct NR401 Dept	200	80	20	100
CF20xxx2	Start Up Funding	Acct NR401 Dept	250	200	50	0
Total			\$450	\$280	\$70	\$100

CFW BALANCES – REPORTING SAMPLE

PROJECT ID	DESCRIPTION	CHARTFIELD	2020-21 BUDGET	YTD ACTUALS	ENC.	BALANCE AVAILABLE
CF19U209	Computer Refresh	Acct NR401 Dept	100	50	20	30
CF19U509	Start Up Funding	Acct NR401 Dept	50	50	0	0
Total			\$150	\$100	\$20	\$30

CFW BALANCES

Projects CFW balance from FY2019-20 to FY2021-22

PROJECT ID	DESCRIPTION	CHARTFIELD	COMMITMENTS	2021-22 BUDGET	YTD ACTUALS	ENC.	BALANCE AVAILABLE
CF20xxx1	Computer Refresh	Acct NR401 Dept	100	100	0	0	100
CF19U209*	Start Up Funding	Acct NR401 Dept	30	30	0	0	30
Total			\$130	\$130	\$0	\$0	\$130

Notes:

* CF19U209 will be review at the end of FY2020-21
CF20xxx2 & CF19U509 will be closed at the end of FY2020-21 since project has zero balance.

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, THxxx, SUxxx, SExxx, SG101,TSXX
531	Housing Operations and Revenues	TDxxx
534	Campus Union-Operations and Revenues	TUxxx