



**STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT**

ROY COOPER
GOVERNOR

CHARLES PERUSSE
STATE BUDGET DIRECTOR

May 9, 2018

MEMORANDUM

TO: Department Heads and Chief Fiscal Officers
All State Departments, Institutions and Agencies

FROM: Charles Perusse *Charles Perusse*
State Budget Director

SUBJECT: Budget Guidelines for Closing Fiscal Year 2017-18

Important changes to the budget closeout process will be implemented this fiscal year as part of the Office of State Budget and Management's (OSBM) continuing effort to streamline processes and enhance customer service to State Departments, Institutions and Agencies. A summary of these changes and a detailed job aid for carryforward requests are attached to this memo to assist you and your staff. By the end of the month, a detailed job aid will be made available on the closeout review process.

In general, OSBM's review of budget reports will be focused on key elements and accomplished at a summary account or budget code level. Agencies and campuses are accountable for ensuring compliance with OSBM's closeout guidance at the detailed account level.

Carry Forward

OSBM will review requests to carry forward funds from FY 2017-18 to FY 2018-19 in compliance with G.S. 143C and other general statutes. Agencies and universities should submit their carry forward requests using the appropriate template (attached) along with any required supporting documentation.

June 15, 2018 State Agency and University Carryforward Estimates Due to OSBM
(For state agencies, only items encumbered by May 14, 2018 will be considered for fiscal year 2017-18 carry forward.)

July 9, 2018 State Agency and University Final Carryforward Requests Due to OSBM

Mid-July OSBM Approves Carryforward and Notifies Agencies & Universities

Once carryforward amounts are approved by OSBM, state agencies will submit budget revisions transferring those funds to the Office of State Controller's (OSC) statewide account. Carryforward funds for universities will not be transferred to OSC's statewide account. Universities will submit requisitions to OSC in the State's Cash Management Control System

(CMCS). Once the 2017-18 fiscal year has closed, OSBM and OSC will work together to approve the transfer of carryforward funds into the new fiscal year.

Certification of Budget Reports

Beginning with the June 30, 2018 budget reports and continuing on annual basis thereafter, Agency and University Budget Officers or Chief Financial Officers will be required to certify the accuracy of the BD 701 and 702 reports. You will find this new closeout certification form attached. The closeout certification form should be completed and submitted to your OSBM Analyst when the agency is ready for OSBM to review the BD 701 and BD 702 Budget Reports.

Agency and University Budget Officers or Chief Financial Officers should ensure that the following items are addressed before certifying budget reports are accurate and complete:

Reconciliation of Budgeted Codes

Agencies and Universities must ensure that the budgeted amounts in both certified and authorized columns on the BD 701 Budget Report reconcile to actions approved by OSBM through the budget revision process as reflected on the IBIS RK 325 Report. Also, there should not be any negative certified or authorized budgets unless approved by OSBM.

Over Expended Accounts

Expenditures greater than the budget are not authorized at the six-digit level for NCAS accounts in the 531X, 536X, 537X, and 538X range and four-digit level for NCAS accounts in the 532X through 535X range. Universities are not authorized to have expenditures greater than the budget at the UNC pooled account level.

To the extent that the June BD 701 budget report reflects over-expended accounts, OSBM may approve retroactive budget actions for year-end closeout. Agencies and universities should submit budget revisions providing appropriate justification for such requests, including the reason for the over-expenditure, the reason prior authorization was not received, and explanation of the funding source proposed to correct the over-expenditure which will be taken into consideration.

Reserve Accounts

Agency reserve accounts (53 71xx) should be distributed unless those funds are reverting or being carried forward.

NCAS Account Titles

Agencies and universities should review and correct any missing or incorrect NCAS account titles.

Reconciliation of Salary Reserve

Salary reserve balances at the fund/account level within a budget code cannot be negative at the end of the fiscal year. Appropriate budget revisions and/or personnel actions must be prepared to realign the salary reserve prior to closeout. For all agencies on BEACON, please use the IBIS Salary Control Function to review reserve balances and FTE counts (not applicable to universities).

Cash Balances

The BD 701 monthly budget reports for all special funds for June 2018 cannot contain any negative cash balances at the fund/center level.

Departmental Receipts and Federal Funds

Agencies and universities are responsible for monitoring and budgeting over-realized receipts prior to expenditure. Agencies must complete a year-end reconciliation of receipt-supported expenditures and related collection of receipts to ensure these are in balance. To the extent the agency has deposited excess federal receipts in the General Fund, they must be returned to the 3XXXX federal code. Similarly, the agency should make every effort to collect all earned receipts within the fiscal period.

Reconciliation of Allotments in CMCS

Agencies and universities must verify that quarterly allotments approved in IBIS reconcile with the NCAS BD 702 report and that quarter to date expenditures do not exceed the allotment.

Capital Improvement Allotments and Reports

All allotment requests for the month of June must be submitted to OSBM before **June 7, 2018**. Chief Fiscal Officers are to review all capital improvement budget codes and close all completed capital projects. Requests to close capital budget codes must be submitted to OSBM by **May 31, 2018**. Capital Improvement reports must be completed and filed by **June 21, 2018**, which is separate from reports covering current operations. Please note that the last COPs requisition will occur during the week of **June 4, 2018**.

General Fund, Highway Fund, Highway Trust Fund and Special Fund Monthly Reports

OSBM will no longer require two copies of final BD701 budget reports for June to be submitted to your OSBM analyst.

Allotments for the First Quarter 2018-19

If changes to the 2018-19 budget are not enacted by the General Assembly by July 1, first quarter allotments will be estimated using the BD 307 Certified Budget for 2018-19. Allotments are subject to adjustment by OSBM in the event the General Assembly makes significant changes to the 2018-19 budget during the short session.

Job Aids

Detailed job aids have been developed to assist you and your staff in completing the budget closeout review process. Please refer to these attached resources which provide step-by-step guidance. If after consulting these resources you have questions about these procedures, please contact your OSBM Budget Analyst.

Thank you for your attention to these guidelines as you continue to serve the citizens of North Carolina as excellent stewards of taxpayer dollars.



**STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT**

CERTIFICATION

Quarter & Fiscal Year End Budget Reports

This certification should be completed and provided to your OSBM Analyst at the time of pre-certification of budget reports with the Office of the State Controller at the end of each fiscal year.

BUDGET REPORT REVIEW CHECKLIST

BD 701 Report

- Certified and authorized budgets reconcile between NCAS and IBIS at the four-digit account level (ex. 53 2100)
- No negative certified or authorized budgets at the four-digit NCAS account level
- No over-expended funds/centers
- No over-expended accounts at the four-digit account level (pooled account level for UNC)
- Reserve accounts (53 71xx) are distributed (unless reverting or carried forward)
- No missing or incorrect account titles in NCAS
- Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- No negative salary reserve balances at the fund/center and account level (n/a to universities).
- No negative cash balances in special funds
- Federal Funds: Receipt-supported expenditures and related receipts reconcile
- Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- Carryforward is correctly recorded in NCAS and IBIS
- UNC Only: No appropriation in 1102 Summer School or 1103 Non-Credit Instruction

BD 702 Report

- Quarterly allotment totals reconcile between NCAS and IBIS
- Quarter-to-date requirements and appropriation do not exceed quarterly allotment
- Allotted and year-to-date actuals reconcile indicating proper non-cash reversions

I certify that the BD 701 & 702 Budget Reports are complete, accurate, and comply with OSBM's guidance.

Signature (Budget Director or CFO)

Date

Agency/University

If any requirements outlined above are not checked, please explain to your OSBM Analyst why the step was not completed via a memorandum or email.

Changes for 2017-18 End of FY Closeout Process

Budget Reports (BD 701) - Review Items		Review	Change
1	Certified and Authorized Budgets reconcile between NCAS (BD 701) and IBIS (RK 325). Reconcile requirements, receipts, and appropriations.	<p>OSBM & Agency: reconcile at budget code and fund summary level.</p> <p>Agency: reconciles at detailed account level.</p>	New IBIS report will automate check. (Not available for NCAS Interface Agencies)
2	No negative certified or authorized budgets.	<p>OSBM: review at budget code fund summary level.</p> <p>Agency: reconciles at detailed fund and account level.</p>	New IBIS report will automate check. (Not available for NCAS Interface Agencies)
3	No over expended funds.	<p>OSBM: reconciles at the budget code fund summary level.</p> <p>Agency: reconciles at individual fund level.</p>	New IBIS report will automate check. (Not available for NCAS Interface Agencies)
4	No over expended accounts or line items at the individual account level (pooled account level for UNC).	<p>OSBM: reviews at 2 digit account (ex. 53 21xx) at Summary by Account view.</p> <p>Agency: reviews at 4 digit account level (ex. 53 2110) at Detail by Fund view. UNC reviews using pooled accounts.</p>	<p>OSBM responsibility: OSBM will no longer provide secondary review at 4 digit account level (ex. 53 2110) or more detailed cost center level at Detail by Fund view.</p> <p>Agency responsibility: New IBIS Report - "Previous Month Over Expenditure" report created for agencies that automates the identification of over-expended accounts.</p>
5	Reserve accounts (53 71xx) are distributed unless reverting or agency has authority to carryforward.	Agency Only	Agency responsibility: OSBM will no longer provide secondary check.

Changes for 2017-18 End of FY Closeout Process

6	No missing or incorrect account titles in NCAS. Missing account titles show as "No Desc Found." (If a title is missing, the agency should add the title into NCAS, NCAS will then update IBIS the following day.)	Agency Only	Agency responsibility: OSBM will no longer provide secondary check.
7	Over-realized receipts are budgeted prior to expenditure of those receipts.	Agency Only	Agencies are responsible for monitoring and budgeting over-realized receipts. OSBM will no longer alert agencies about unbudgeted receipts. If agencies spend unbudgeted receipts for an unauthorized purpose, OSBM will not approve budget revisions providing budget authority. Budget reports (BD 701s) will be certified showing the unauthorized expenditure.
8	Salary Reserve balances cannot be negative at the fund and account level within a budget code. (N/A to UNC)	Agency Only	Agency responsibility: OSBM will no longer provide secondary check.
9	Special Funds: No negative cash balances unless approved by OSBM. (N/A to UNC)	OSBM and Agency	No Change
10	Federal Funds: reconcile receipt-supported expenditures and related collection of receipts to ensure they are in balance. Excess federal receipts in General Fund must be returned to 3XXXX federal budget code.	Agency Only	Agency responsibility: OSBM will no longer provide secondary check.
11	Carryforward recorded correctly.	OSBM and Agency	No Change
12	UNC: No appropriation in 1102 Summer School and 1103 NonCredit Instruction	OSBM and Agency	No Change

Changes for 2017-18 End of FY Closeout Process

Reconciliation of CMCS (BD 702) - Review Items			
13	Quarterly allotment amount reconciles between NCAS (BD 702) and IBIS.	OSBM and Agency	No Change
14	Quarter to date expenditures for requirements and appropriation do not exceed quarterly allotment.	OSBM and Agency	No Change
15	Ensure quarterly reversion entry is correct by comparing YTD allotment and YTD expenditures. If they are not the same amount, the quarterly reversion is incorrect. Requirements and receipts should be compared in addition to appropriation.	Agency Only	Agency responsibility: OSBM will no longer provide secondary check.

Carryforward			
16	Encumbrance carryforward amounts are transferred from OSBM Budget Code back to agencies at beginning of new fiscal year.	OSBM and Agency	OSBM requires documentation of encumbrances before approving carryforward to next fiscal year. OSBM will no longer require evidence that the encumbrance was liquidated. Instead, carryforward funds will automatically be transferred back to the agency when the new fiscal year opens unless OSBM determines special circumstances warrant additional documentation.

Changes for 2017-18 End of FY Closeout Process

Accountability			
17	Fiscal Year Closeout Certification	Agency	OSBM will require a new closeout certification document. This document will be the closeout checklist and signature block for the Budget Director or CFO to certify that all of the agency/campus reviews have been completed and are accurate. The closeout certification will be submitted to OSBM by email once the agency/campus is ready to close.

Summary of State Agency Carryforward Requests
For Fiscal Year 2017-18

Budget Code	Agency/Item Description	<u>Carry-Forward Request</u>				Agency Priority	Statutory/ Sp. Prov. Cite Required for Category A	Notes /Comments or Adequate Justification
		<u>Category A</u> Required by General Statute	<u>Category B</u> Unearned Revenue	<u>Category B2</u> Liability Accounts Unearned Revenue	<u>Category C</u> Documented Encumbrances			
1XXXX	Department of XXXXX							
"								
"								
"								
"								
"								
"	Total Department of XXXXX	\$ -	\$ -	\$ -	\$ -			
1XXXX	Department of XXXXX							
"								
"								
"								
"								
"								
"	Total Department of XXXXX	\$ -	\$ -	\$ -	\$ -			

**Summary of Agency Carry-Forward Request
For Fiscal Year 2017-18**

JUNE 15 CARRY FORWARD ESTIMATE

Crossover definition: 2018-19 receipts collected as payment for courses/sessions that commence in 2017-18 but conclude in 2018-19, to be used toward the portion of associated expenses payable in 2018-19.

		Carry-Forward Request				Notes: Include adequate justification for each request.
Budget Code	Agency/Item Description	Category A: Required by General Statute or Session Law (Funds are non-reverting)	Category B: Unearned Revenue (Received in 17-18 for goods or services that will be provided in 18-19)	Agency Priority	Legal Rqmt: Cite Statute or Session Law for Category A	
160xx	Enter Campus Name Here					Refer to State Budget Manual, Section 3.15.2
<i>Above or Below Line on Budget Revision²</i>	<i>Unearned Revenue (Tuition and Fees):</i>					
Below	Summer Session II 18-19 (102)					
Below	Summer Session Crossover (102)					
Above	Extension Education 18-19 (103)					
Above	Extension Education Crossover (103)					
Below	Fall 2018 Semester Tuition (990)					
Above	Community Service Crossover (specify in justification)					
Below ²	Dual Employment Crossover (101)					
Above	Other (itemize below): ¹					
Below ²	Management Flex Carryforward (2.5%)				GS 116-30.3	
Above	Energy Conservation Savings (insert State Energy Office approval in attached sheet)				GS 116-30.3B	
Total Campus Request		\$ -	\$ -			Make sure cents are displayed if you want to carry forward cents.

Total Carryforward Amount (Category A+B): 0.00

¹ In the notes section, please describe the fee that has been collected, the purpose code under which it is recorded, when the program will occur, and the special circumstances that necessitate this carry forward request.

² Note that dual employment crossover should be budgeted above the line on a Type 12 revision for the new fiscal year. Management flex carry forward should be budgeted above the line on a Type 11 revision for the new fiscal year.

Name:	
E Mail:	
Telephone:	

- INSTRUCTIONS:**
1. Enter your budget code in Column A.
 2. Enter your campus name in Column B where indicated.
 3. Enter Mgt Flex Carry Forward Requests in Category A.
 4. Enter Summer School receipts, Fall Semester receipts, and Crossover receipts in Category B.
 5. Enter funds for legal obligations in Category A.

Insert Approved State Energy Office worksheet here. This form should look similar to the template below:

Energy Conservation Measures (ECMs) for SL 2010-196 / General Statute 143-64.12(a)

Campus:

Project ID	ECM #	Short ECM Description	FY2016/2017				FY2017/2018 Forecast		Verification Method	Comments/Assumptions
			Contract Date	Completion Date	Actual/Estimated/Projected	ECM or Project Cost (\$)	ECM Savings (\$)	ECM Cost (\$)		

I have reviewed all data presented in the spreadsheet and the detailed data for each project. Based on the information presented the projects do qualify for carry forward in the amount of \$_____ per the requirements of SESSION LAW 2010-196

Name
 Title

Summary of Agency Carry-Forward Request
For Fiscal Year 2017-18

JULY 9 CARRY FORWARD REQUEST

Crossover definition: 2018-19 receipts collected as payment for courses/sessions that commence in 2017-18 but conclude in 2018-19, to be used toward the portion of associated expenses payable in 2018-19.

Budget Code	Agency/Item Description	Carry-Forward Request				Notes: Include adequate justification for each request.
		Category A: Required by General Statute or Session Law (Funds are non-reverting)	Category B: Unearned Revenue (Received in 17-18 for goods or services that will be provided in 18-19)	Agency Priority	Legal Rqmt: Cite Statute or Session Law for Category A	
160xx	Enter Campus Name Here					Refer to State Budget Manual, Section 3.15.2
<i>Above or Below Line on Budget Revision²</i>	<i>Unearned Revenue (Tuition and Fees):</i>					
Below	Summer Session II 18-19 (102)					
Below	Summer Session Crossover (102)					
Above	Extension Education 18-19 (103)					
Above	Extension Education Crossover (103)					
Below	Fall 2018 Semester Tuition (990)					
Above	Community Service Crossover (specify in justification)					
Below ²	Dual Employment Crossover (101)					
Above	Other (itemize below): ¹					
Below ²	Management Flex Carryforward (2.5%)				GS 116-30.3	
Above	Energy Conservation Savings (insert State Energy Office approval in attached sheet)				GS 116-30.3B	
Total Campus Request		\$ -	\$ -	Make sure cents are displayed if you want to carry forward cents.		

Total Carryforward Amount (Category A+B): 0.00

¹ In the notes section, please describe the fee that has been collected, the purpose code under which it is recorded, when the program will occur, and the special circumstances that necessitate this carry forward request.

² Note that dual employment crossover should be budgeted above the line on a Type 12 revision for the new fiscal year. Management flex carry forward should be budgeted above the line on a Type 11 revision for the new fiscal year.

Name:	
E Mail:	
Telephone:	

INSTRUCTIONS:
 1. Enter your budget code in Column A.
 2. Enter your campus name in Column B where indicated.
 3. Enter Mgt Flex Carry Forward Requests in Category A

Job Aid – Carryforward Process

The Office of State Budget and Management (OSBM) will review and approve funds requested to be carried forward from one fiscal year to the next in compliance with G.S. 143C and other general statutes. Agencies and universities should submit their carryforward estimates and final requests in the appropriate, attached template to OSBM no later than the dates outlined in OSBM's annual year-end closeout memorandum. Carryforward requests should provide appropriate documentation of authority, justification of need, listed in agency priority.

Completing the State Agency Carryforward Template

Category A – Required by general statutes or session law (funds are designated as non-reverting), including monies owed to the Civil Penalty and Forfeiture Fund and carryforward special provisions enacted or proposed by the General Assembly;

Note: For FY 2018 Carryforward Process: Session Law 2017-57, Section 6.13.(c) states that any net General Fund appropriations or allocations for non-State entities shall not revert until the end of fiscal year 2019. Agencies who have received non-State entity pass-through funds shall place any remaining funds on the carryforward list under Category A and site S.L. 2017-57, Section 6.13.(c) as the General Statute authorization.

Category B – Unearned revenue received in the current fiscal year for goods or services that will be provided in the following fiscal year, such as summer school tuition receipts;

Category B2 – Unearned revenue received in the current fiscal year and deposited into a liability account.

Agencies that have liability clearing account balances should reconcile the balances and request a carryforward through the year-end carryforward process to be approved by OSBM. The liability clearing accounts include 211240 Central Payroll Clearing, 211250 Electronic Payable Clearing, 211255 Payroll Benefits Payroll Clearing, 211270 A/P Recovery Clearing, 211280 Set Off Debt Clearing, 211930 Health Benefits Clearing, 211940 Accrued Sales Tax Payable, and the 2138AA Payables Clearing. Agencies should separate liability clearing carryforward requests from regular unearned revenue in Category B2 on the carryforward template. OSC has requested that we track these two categories of unearned revenue separately due to CAFR purposes.

Category C – Funds to support encumbrances made on or before the encumbrance date set in OSBM's annual year-end closeout memorandum (May 14, 2018). Encumbrance funds may be requested to be carried forward when sufficient funds are not available in next year's budget to liquidate the prior year encumbrance.

Final State Agency Carryforward Process

Upon approval and notification of the carryforward amounts, state agencies shall submit a type-11 budget revision for items classified in Category A, required by general statutes or session law not to revert. Agencies will submit a type-12 budget revision for items approved in Category B

and Category C. OSC has set up new statewide carryforward accounts for each category listed above. Agency budget revisions shall use the statewide accounts and budget the amounts required to match the approved carryforward by category.

<u>State Controller Statewide Accounts – State Agencies</u>	<u>OSBM Category</u>
53 800A Legislatively Supported Carryforward - Transfer	(Category A on template)
53 800C Unearned Revenue Carryforward – Transfer	(Category B on template)
53 800B Encumbrance Carryforward – Transfer	(Category C on template)

Agencies that have unearned revenue in a liability clearing account should post their entry to zero out the clearing account. OSC will deposit and record the funds into a liability clearing account when the funds are transferred to the statewide carryforward reserve. Once the funds have been transferred back to the agency, they should be deposited back into the same clearing account until it can be properly cleared in the new fiscal year.

Agencies may need to validate these statewide accounts into NCAS if they have never been used in a new fund-center combination. IBIS receives nightly updates of validated accounts from NCAS, so please validate any new accounts into NCAS the day before budget revisions are created.

If a revised allotment is required, the agency will submit the revised allotment through the North Carolina Integrated Budget Information System (NC IBIS) with a June 29th effective date of the closing fiscal year. Without an approved revised allotment, The Office of State Controller will not process the agency's the cash requisition. Upon approval and notification of the carryforward amounts by your OSBM analyst, the agency's accounting office will create and pass a manual transfer in CMCS to Department code 9936 (OSC - General Fund Reserve CF) for the entire OSBM approved carryforward amount. OSBM will provide OSC with a list of all approved carryforward amounts for each agency. If the submitted transfer amount is different than the amount on the approved carryforward list, the transfer will be returned for correction. Once the transfer is made, the agency should book the transfer expense in NCAS based on the three account categories listed above.

OSC will pull in the transfer for each agency and book the carryforward amount based on the three categories in their accounting records. As soon as we close the fiscal year, OSBM will instruct OSC to return agency funds that fall under categories A, B, and most of the funds in Category C. Funds that fall in Category C that are sensitive or OSBM would like to see additional documentation will be held until the agency has submitted the required documentation. Your OSBM analyst will inform agencies of any funds held in Category C and the type of additional documentation required before the funds are released to the agency. Any funds remaining in the statewide budget code at the end of the new fiscal year will revert to the General Fund.

OSBM will review the carryforward requests in context of the State's overall revenue (cash) situation, and advise agencies of the amounts approved in July.

For more information on the accounting entries required, go to OSC's webpage and find the [New Carryforward Process for State Agencies – 5/26/16 - Updated - 7/13/16, Financial Reporting Update](#).

Completing the University Carryforward Template

Crossover Requests

Crossover receipts are defined as receipts collected as payment for courses/sessions that commence in 2017-18 but conclude in 2018-19, which are to be used toward the portion of associated expenses payable in 2018-19. Any crossover request must have a fully adequate justification in order for the request to be approved by OSBM.

Energy Conservation Savings

Campuses may request the carry forward of savings from energy conservation measures, pursuant to G.S. 116-30.3B. These savings should be documented, certified by the State Energy Office, and included in the campus' carryforward estimate and final request.

Required Documentation for Energy Conservation Savings:

- Insert the energy conservation measures worksheet approved by the State Energy Office in the 2018 Carry Forward Spreadsheet on the tab labeled "SEO Approved Sheet."
- BD 701 pages that display the total utilities expenditures year-to-date, the certified and authorized requirements, and receipts for utilities.

Procedure for Posting Carry Forward Unearned Tuition Revenue Entries into the State Accounting System (NCAS)

To provide greater transparency for carry forwards, campuses should no longer record carry forward entries for unearned tuition revenue against 435810 Resident Tuition and 435820 Nonresident Tuition accounts. Instead, the amount of unearned tuition revenue to be carried forward should be recorded as negative revenue in accounts 435814 CF Unearned Resident Tuition or 435824 CF Unearned Nonresident Tuition.

This process will allow accounts 435810 and 435820 to reflect the total actual tuition revenue collected during the fiscal year. By showing the carry forward as a negative revenue in accounts 435814 and 435824, anyone reviewing the NCAS BD701 report can easily determine the amount that was allowed for carry forward. The net revenue amount of all tuition accounts will reflect the actual tuition supporting the current fiscal year requirements.

Final University Carry Forward Process

Campuses must have a cash balance in the Cash Management Control System to support the amount of the carry forward request. Once OSBM makes the carry forward decision, each campus will be notified of its final approved amount and OSBM will enter the final cash requisition. The request must include the precise amounts desired for the carry forward. OSBM will enter the CMCS requisition as requested on your spreadsheet. If you choose to include cents on your carryforward spreadsheet, OSBM will enter the cents on the requisition in CMCS. Please remember that allotments cannot contain cents.

Each campus will prepare one Year Ending Type 11 budget revision that details in the requirements and receipts sections (also called “above the line”):

- 1103 (Extension Education) Crossover and 2017-18 Receipts
- Community Service Crossover (subject to OSBM approval pending sufficient justification to include: (1) how revenues were generated, (2) the programs and activities to be provided with revenues, (3) when programs and activities will occur.)
- Other unearned revenue or nonrecurring fees collected in 2017-18 for activities occurring in 2018-19 that would need to be budgeted in 2017-18 in order to be expended (subject to OSBM approval pending sufficient justification to include: (1) how revenues were generated, (2) the programs and activities to be provided with revenues, (3) when programs and activities will occur).
- Energy Savings Carry forward (NCAS Account 53 8930)

In the justification field on the budget revision (also called “below the line”), identify the amounts being carried forward for:

- 1102 Summer School Crossover Tuition and Summer School Session 2 Tuition
- 1990 Tuition Collected for the Fall 2018 Semester (includes Distance Education)
- Dual Employment Crossover (if applicable)
- Management Flexibility (2.5%) carry forward – This is to include all encumbered funds as well. Encumbered funds are not in addition to the 2.5%. The budget for NCAS Account 53 8910 Budget Flexibility should not be realigned on the Year Ending budget revision. The budget for 53 8910 is used to record the carryforward received from the 2016-17 fiscal year. The actual expenditures for 53 8910 should reflect the actual amount carried forward from 2017-18 to 2018-19.

It is very important that carry forward amounts reflect General Fund revenue only. Other fees (e.g. student housing fees) that pass through the General Fund should be transferred into the appropriate institutional trust fund before year end and should not be included in the carry forward amount.

Campuses will also need to prepare and submit an accompanying June allotment revision request for OSBM to approve.

Once the year-ending budget revision and allotment requests are approved, each campus will prepare one (1) year-beginning Type 11 budget revision to budget the amounts in the year-ending budget revision. (Note: dual employment crossover must be budgeted on a Type 12 revision in the new fiscal year.)

OSBM will enter the cash requisitions into the State's Cash Management System (CMCS). The universities will review and submit their requisition to OSC. OSBM will provide OSC a list of all approved carryforward amounts, at which time the cash carryforward requisitions will be released by OSC. Once the cash is in place, universities can generate their carryforward check by the exact amount approved in the cash requisition.