

To: Chief Financial Officers

From: Campus Budget Services Team - APB

Subject: Special State Funds- Fiscal Year-End Carryforward Guidelines

As part of the fiscal year-end closing process, we are issuing instructions and carryforward guidelines for funds under the purview of the University of California Office of the President's functional program offices. The campus must ensure compliance with all specified fund provisions and restrictions. The purpose of this letter is to outline the instructions that may be applicable to your area.

The attached Special State Fund Carryforward Request form must be completed for all funds covered by these instructions. The list of funds is included in the second tab on the form. This form is due back to APB by **Friday June 25th, 2021**.

Upon approval of the submitted form, an encumbrance is recorded in the general ledger. This encumbrance will not automatically guarantee that funds will be carried forward, unless there is an adequate remaining balance. *Please note that this form should not be submitted if a valid encumbrance, such as a purchase order, is already recorded on the ledger or will be as of June 30th. Also, this form should not be used to request the carry forward of General Funds (19900).*

Please note that while the forms do not require written justification for the reason for carryforward, the originating departments should internally document their plan for fully spending the remaining balances.
