

COMPTROLLER POLICY MANUAL

 NORTHERN ARIZONA UNIVERSITY	POLICY: CMP 308-11
	Section: 300 Deposits of University Funds
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Carry Forward/State Appropriations	Effective date: 01/01/2000
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PURPOSE

To explain carry forward fund balances and state appropriations

SOURCE

PeopleSoft Financial accounting system

CMP 308-11: Carry forward/State Appropriations

Carry Forward Fund Balance (Revenue)

For local departments having an annual carry forward of fund balances, all positive department fund balances from the previous fiscal year are brought forward by the accounting system at the beginning of the new fiscal year as a funding source (balances usually roll forward in August or September).

State Appropriations

The revenue sources for state appropriations to NAU consist of:

1. a lump sum appropriation (State General Funds authorized specifically for the current operations of the university)
2. a building renewal appropriation (State General Funds authorized specifically for land and building capital expenditures from university plant funds), and
3. other appropriations (any other appropriations not described above).