


COMPTROLLER POLICY MANUAL

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|  | POLICY: CMP 308-11 |
| | Section: 300 Deposits of University Funds |
| | Page 1 of 1 |
| | Responsible office: Comptroller |
| | Origination date: 01/01/2000 |
| Subject: Carry Forward/State Appropriations | Effective date: 01/01/2000 |
| | Revision date: 02/01/2016 |

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)

If a local department has a fund balance from the previous fiscal year, that fund balance is 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).