



MEMORANDUM

Office of Academic Planning & Budget
2115 Murphy Hall
140501

May 23, 2018

To: Chief Financial Officers

From: Elisabeth Pilcher
Associate Budget Director/Budget Administration

Subject: Special State Funds- Fiscal Year-End Carry Forward Guidelines

As part of the fiscal year-end closing process, we are issuing instructions and carry forward 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. Also, this letter **supplements** the Fiscal Closing instructions you received from the Associate Vice Chancellor and Controller, General Accounting (dated April 12, 2018) and where appropriate, the UCOP functional program office. Please communicate these instructions to the appropriate staff members within your organizations who oversee the management of Special State Funds. Please refer to the Academic Planning and Budget (APB) website at <https://www.apb.ucla.edu/resource-management/budget-administration> for more detailed information.

The "Carry Forward Form" posted on the APB website must be completed for all funds covered by these instructions. This form is due back to APB by June 22, 2018.

Upon Chancellorial 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).*

The APB website also has a "List of Funds" and the programs impacted by these instructions. **Do not submit this form for any other funds or programs.** In order to secure approval of your requests, you must properly complete the form. The justification section of the request form should accurately portray the reasoning behind your request. Please make sure to indicate the program category in the appropriate field.

All request forms should be routed to the appropriate Dean, Provost or Vice Chancellor by June 15, 2018 for approval. The signed forms must be submitted to APB, 2115 Murphy Hall, by June 22, 2018.