

### **What is it?**

State General Fund appropriation balances typically lapse at year-end; however, certain temporary legislative provisions allow agencies to carryforward some appropriations to the next fiscal year. There are two main types of General Fund carryforward authority: 10% Carryforward and Special Carryforward.

### **What is the 10% Carryforward?**

Proviso 117.23 of the 2017-2018 Appropriation Act gives each agency authorization to carry forward up to 10% of General Fund appropriations to the next fiscal year. The percentage is applied to each agency's original General Fund appropriations (less any appropriation reductions, subject to any other carryforward provisions). This proviso may be suspended if necessary to avoid a fiscal year-end General Fund deficit.

Prior to closing the State's books for the previous fiscal year, the Executive Budget Office, will transfer all remaining line-item General Fund appropriation balances for each agency to funded program 8900.000000X000 "Statewide Carryforward Appropriations." The Comptroller General's Office, working with the Executive Budget Office, will determine each agency's carryforward amount in accordance with Proviso 117.23 and make the necessary entries. This typically occurs in August. Once the amounts are loaded in the new fiscal year, agencies may transfer funds out of this account into any other GF account.

### **What is the Special Carryforward?**

Agencies with separate authority (usually via proviso) to carry forward General Fund appropriations to the new fiscal year must process budget transactions in SCEIS by the date indicated in the Comptroller General's Year-End Memo. These documents workflow to EBO for approval. Agencies should complete processing of all current fiscal year financial and budget transactions before pre-posting any Special Carryforward SCEIS documents. This is typically completed by the end of July.

### **What about Other Funds and Federal Funds?**

Other Funds and Federal Funds authorization lapses at the end of each fiscal year.

### **Who do I contact in EBO?**

Your assigned budget analyst can assist you with this item.