

State Instruction and General (I&G) Budget Carry Forwards

General Description: All Colleges and Units are allowed to carry forward 6% of their operating budget into the new fiscal year, FY2020 (subject to change in future years). In making this calculation, we used your FY2020 approved I&G budget to determine the 6% allowable amount.

Purpose: To provide the Colleges/Departments information on the processes associated with State I&G Budget Carry Forwards posted to the various types of Funds.

The Budget Office is responsible and will initiate the budget entry (BDC-budget carry forward) and upload the entries to banner for all State I&G carry forwards, which includes the State I&G funds below.

Colleges/Units are responsible for initiating the budget entry (BDC-budget carry forward) to upload to banner for all Non-State I&G budget carry forwards, all other funds not listed below. Work with the Aggie Service Center (ASC) or your Business Manager for non-state I&G budget carry forwards.

Posting of I&G Budget carry forward:

- 1) **Salary Index Carry Forward (fund #110000, 110003, 120000, and 120003)** – 100% of remaining net salary savings (surplus or deficit) posts to your College/Unit Salary Savings index. Please note that the remaining balance in the salary savings index represents cumulative salary savings (current year plus anything left from prior years). This index will then be adjusted as follows:
 - a) If your overall carry forward exceeds the designated capped percentage, the excess amount will be deducted. (The percentage is determined by the executive staff on a yearly basis). The percentage for FY21 was 3%.
- 2) **Operating index carry forwards** are posted to the same college/unit operating index, *unless a request is received from your college/unit to post elsewhere*. Deans and Vice Presidents have the authority to manage the allocation of salary and operating carry forward balances up to the 6% limit.
 - If a positive budget balance existed at the end of the fiscal year, a one-time increase will be posted to that index for the new fiscal year.
 - If a negative budget balance existed, a one-time decrease will be posted to that index for the new fiscal year.
- 3) **Equipment Maintenance Funds (fund #110001)** – These amounts are funded through student fees and must be retained for this specific purpose. However, Colleges/Units may elect to transfer balances between departments so long as they are utilized for equipment maintenance needs.
- 4) **Graduate Assistant (GA) Student Salary carry forwards (fund #110004)** –

- If your college GA Salary accounts in total ended with a deficit budget balance, the total will be deducted from your salary savings index.
- If there is a positive budget balance available, it will be returned to the Dean of the Graduate School for one-time commitments in the new fiscal year.

Las Cruces Campus State I&G funds	
110000	Admin Salaries
110001	Equipment Maintenance
110002	Faculty Research
110003	Faculty Salaries
110004	Graduate Assistant Salaries
110005	I&G Revenue Transfers
110006	Operating Accounts
110007	Summer Session
110008	Weekend College-we currently do not use
110968	I&G Special Projects
111171	I&G Performance Fund
120000	Admin Salaries
120001	Operating Accounts
120002	Operating Accounts
120003	Faculty Salaries
120004	Operating Accounts
120005	Operating Accounts
120006	Operating Accounts
120007	Operating Accounts
120008	Operating Accounts
120009	Operating Accounts
120010	I&G Performance Fund
120011	I&G Performance Fund
120012	I&G Performance Fund
120013	I&G Performance Fund
120014	I&G Performance Fund
120015	I&G Performance Fund
130001	Budget Control Main

Please remember that in all cases, carry forwards represent a One-Time Adjustment to your annual budget. It should NOT be used to cover permanent annual commitments (e.g. permanent salary increases cannot be covered from one-time carry forwards).