
Appendix B: Budget Carry Forwards Procedure

Resource Planning & Budgeting (RPB) Team

Guideline

1.0 Purpose

- 1.1 To provide additional guidance to Units with regard to accessing their Fund 13 Budget Carry Forward balances.

2.0 Applicability

- 2.1 Fredericton Campus
- 2.3 This guideline applies to general ledger units in Fund 13 (Budget Carry Forwards) and those units affected by transfers to/from that fund.

3.0 Definitions:

- 3.2 **Fund 13 Account** is the 798 or 799 account within Fund 13 being accessed to fund a specific transaction.
- 3.3 **Unit of Origin** is presented on each year's final Statement of Budget Carry Forwards (as well as each in-year update) and outlines the detailed origin of the balances rolled into each Fund 13 (i.e. 798 or 799) Account. Units of Origin are used to maintain records about which "departmental carry forward" is being used by departments to fund a specific transaction.

4.0 Implementation: Access Budget Carry Forward in Fund 13

- 4.1 It is not permitted to incur expenditures or deposit revenues directly against budget carry forwards or general ledger units within Fund 13. Like "trust" accounts, expenditures and deposits should be made in an operating (Funds 10 and 11) or other account and then reimbursed via claim and communication with the Resource Planning & Budgeting Team.

5.0 Implementation: Access Budget Carry Forward in Fund 13 for Faculty, Staff or other Personnel

- 5.1 To spend budget carry forwards on **term** faculty, staff or other personnel, complete the appropriate Faculty or Staff-specific Personnel Requisition form and include the (normal) operating account from where they will be paid. Staff Change Forms may also contain this information.
- 5.2 Note on the form whether the position will be funded in whole or part by budget carry forward from Fund 13- and if so- the amount to transfer from each specific **Fund 13 Account** as well as the **Unit of Origin** balance being used.
- 5.3 While you must forward these HROD forms to HROD for normal processing of the appointment, please scan a copy to the RPB Team at budgethelp@unb.ca cc: the

Appendix B: Budget Carry Forwards Procedure

Resource Planning & Budgeting (RPB) Team

Guideline

Portfolio Manager and the RPB Team will process your transfer.

6.0 Implementation: Access Budget Carry Forward in Fund 13 for Future Non-Salary

- 6.1 To spend budget carry forwards on **future** Non-Salary items, complete the appropriate Purchase Requisition/Purchase Order form and include the (normal) operating account from where they will be paid.
- 6.2 Note on the form whether the item(s) will be funded in whole or part by budget carry forward from Fund 13- and if so- the amount to transfer from each specific **Fund 13 Account** as well as the **Unit of Origin** balance being used.
- 6.3 While you must forward these forms to Financial Services for normal processing, please scan a copy to the RPB Team at budgethelp@unb.ca cc: the Portfolio Manager and the RPB Team will process your transfer.

7.0 Implementation: Access Budget Carry Forward in Fund 13 for Completed Transactions

- 7.1 To spend budget carry forwards on **previous** Salary or Non-Salary items, complete the Financial Services [Journal Entry Form](#) located on the Policy Repository and indicate the normal operating Unit from where an item has been paid which you intend to cover with budget carry forwards.
- 7.2 Be sure to indicate the amount to transfer from each specific **Fund 13 Account** as well as the **Unit of Origin** balance being used.
- 7.3 Forward these forms to the RPB Team at budgethelp@unb.ca cc: the Portfolio Manager for processing once a month, and the RPB Team will process on your behalf and report quarterly via detailed reports for your verification and reconciliation with My UNB eServices.

8.0 Implementation: Urgent Transactions

- 8.1 Where salaries or purchases result in a significant (in excess of \$2,000) deficit in an account, the RPB Team will process a requested transfer on an urgent basis (i.e. in advance of the monthly batch run) when accompanied by the requisite documentation as outlined above.

9.0 Interpretation and Questions

- 9.1 The Vice-President Fredericton office is located in Room 105 of Sir Howard Douglas Hall.
Questions concerning this policy may be directed to budgethelp@unb.ca.