

**Best Practice - Planning for Carry Forward**

For the 2018-19 and 2019-20 Budget Process Cycles, planning for carryforward is optional. During the Final Budget process (post fiscal close), actual carryforward balances will be automatically populated at the account level. Carry Forwards for all accounts and account blocks are prepopulated with the carry forward from the previous year. In this case, July 1, 2017 carry forward is used for the estimated starting point for fiscal year 2018-19 carry forward.

Adjust this number based on what you expect the true carry forward to be at the end of the fiscal year 2017-18 or on July 1, 2018.

Plan carry forwards in the account where they will be on July 1 in KFS.

**Provision Accounts** - If there is a provision account to which other accounts will close, plan for the carry forward for all accounts in that fund in the provision account. If you expect to reallocate carry forward to associated accounts from the provision account, you will then need to also plan for the transfers out of the provision account and the transfers into the related accounts. This method mirrors the transactions as they will occur in KFS as well as how the transactions will appear in the actuals in AggieBudget later.

**Account Groups** – Enter one carry forward value for all accounts in a given account group. This means estimating the carry forward for each account and added the carry forward estimates together. If you need to see which accounts are in an account group, refer to the Plan File Manager. If you do not have access to Plan File Manager, you will need to request this information from someone in your unit with Plan File Manager access or the AggieBudget Help Desk.

**Deep Dive into Sources**

Sources of funds may appear in KFS as credits in either the Appropriations column as spending authority or the Expenditures column in the case of income or recharge. In AggieBudget all sources of funds appear in the sources section. AggieBudget uses object groups to describe the sources in plain language rather than the object codes or object consolidation numbers we are used in KFS.



Note about Balance Type Code in KFS:  
**CB** refers to Current Budget and is used on all transactions of current funds which show up in the allocations column in KFS.  
**BB** and **BI** refer Base Budget and Base Budget Increment. These are used on transactions allocating permanent (recurring) funds.  
**AC** is used on transactions that would show up in the expenditures column in KFS.

**Sources in AggieBudget previously found in the appropriations column in KFS**

Prior Year Carry Forward	Sum of all transactions for the given account with balance type code CB, Doc Type ACLO, and origin code YE
Base Budget Past years	Sum of all transactions for the given account with Doc Type GLJB on July 1
Debt Service	Sum of all transactions for the given account with balance type code CB and object DBSV
Transfers in	Sum of all transactions for the given account with balance type code CB that were not included in the definitions above with a credit or addition of funds to the account
Transfers out	Sum of all transactions for the given account with balance type code CB that were not included in the definitions above with a debit or reduction of funds to the account

## Sources in AggieBudget previously found in the expenditures column in KFS

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Pass-through income	Sum of all transactions for the given account with balance type code AC and on object code 006N
Assessment-Exempt Income	Sum of all transactions for the given account with balance type code AC and on object codes 0058 and 006P
NUD-Exempt Income	Sum of all transactions for the given account with balance type code AC and on object codes 006M and 006V
Campus Income Assessment	Sum of all transactions for the given account with balance type code AC and on object code 0068. This is a contra revenue object group and will appear as a reduction in sources.
Non-University Differential Assessment	Sum of all transactions for the given account with balance type code AC and on object codes 0066 and 0076. This is a contra revenue object group and will appear as a reduction in sources.
Common Goods Income Assessment	Sum of all transactions for the given account with balance type code AC and on object code 006Q. This is a contra revenue object group and will appear as a reduction in sources.
Pass-through Recharge	Sum of all transactions for the given account with balance type code AC and on object code 3918
Campus Recharge Assessment	Sum of all transactions for the given account with balance type code AC and on object code 3969. This is a contra revenue object group and will appear as a reduction in sources.
Income*	Sum of all transactions for the given account with balance type code AC and on object codes 0059, 0060, 0062, 0064, 0067, 006A, 006R, 006U, 006X, 0077, 007X, 007Y, 9990, HIST, INCO, INCO, NO11, U06C, U06M, U06W.
Recharge	Sum of all transactions for the given account with balance type code AC and on object codes 3900, 3915, 3916, 3920, 3925, 3930, 3940, 3962, 3981, 3998, 39VC, 39VM, 39VP, 39VS, 3B28, 3ME1, 3ME2, 3ME3, 3ME4, 3ME5, 3ME6, 3ME7, 3ME8, 3MG3, 3SBF, 3SCG, 3SCM, 3SDE, 3SMB, 3SN6, 3SPR, 3STL, 3ZKO, 3ZMB, 3ZMM, SUB9.

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### Things to keep in mind while planning sources for the budget period:

- **Prior Year Carry Forwards** for all accounts and account blocks are **prepopulated** with the carry forward from the previous year. In this case, July 1, 2017 carry forward is used for the estimated starting point for fiscal year 2018-19 carry forward.
- **Base Budget starting points** are the sum of all transactions with Balance Type Code BB and BI.
- Remember that **transfers in** will be the sum of all of the transactions that will add funds to the account or account block for which you are planning not including carry forward, base budget, or debt service.
- Remember that **transfers out** will be the sum of all of the transactions that will subtract funds from the account or account block for which you are planning not including carry forward, base budget, or debt service.
- **Transfers in and out do not net out** until they are added together on the summary page or on reports.
- **Debt Service** is usually a transfer of funds out in KFS but is treated as an expense in Aggie Budget.
- What to do **if an account does not already have a source budget group** but will for the planning period? See page 40 of AggieBudget User Guide (Updated March 2018)

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\* New object codes may be added to the Income and Recharge as needed. For a complete and current list of all object codes and the Budget Group to which they belong refer to the [Objects](#) reference report under Reference Reports > Lookups > Object or to see which object codes belong to a specific budget group refer to the [Budget Group](#) report under Reference Reports > Groupings > Budget Groups