



DEPARTMENT of ADMINISTRATION

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What is a Special Carryforward?

- General Fund appropriations with separate authority (usually proviso or permanent statute) to transfer unspent appropriations to the new fiscal year.
 - Recurring Funds
 - Nonrecurring Funds
- Unspent appropriations are transferred during the Carryforward Process.

93.17. (DOA: SCEIS Carry Forward Authorization) Notwithstanding any provision of state law, for Fiscal Year 2024-25, unexpended funds appropriated for the SC Enterprise Information System may be carried forward from the prior fiscal year and used for the same purpose.



Carryforward Process

IV. YEAR END BUDGET GUIDELINES

- 1. APPROPRIATIONS CARRIED FORWARD FROM CURRENT FISCAL YEAR INTO NEW FISCAL YEAR:
 - a) General Fund Special Proviso Carryforward Authority: Agencies with separate authority to carry forward General Fund appropriations to the new fiscal year must process budget transactions in SCEIS by <u>July 22</u> in order to receive carryforward approval from the Executive Budget Office. Use transaction code FMBB to carry forward appropriations from Period 12, FY2025 to Period 01, FY2026 and complete the following fields as shown:

- Process Carry Over

Document Type CFWD (Carryforward)

 - Version
 0

 - Sender Fiscal Year
 2025

 - Budget Type
 CFSP

 - Period
 12

 - Receiver Fiscal Year
 2026

 - Budget Type
 CFSP

 - Period
 01

On each line item, you <u>must</u> reference the specific applicable Proviso or permanent statute related to the carryforward authority in the text field. Failure to do so will result in the Executive Budget Office rejecting the transaction.

- FY2025 Year-End Guidance & Procedures
 - Sent out by Comptroller General's Office around April 23, 2025
 - Can be found on CG's website under Accounting Policies and Procedure
 - Section IV of the memo provides guidance for the carryforward process
 - Deadline for General Fund special carryforwards is <u>July 22, 2025</u>



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- Process Carry Over
- Document Type CFWD (Carryforward)
- Version 0
- Sender Fiscal Year 2025
- Budget Type CFSP
- Period 12
- Receiver Fiscal Year 2026

CFSP 01

Budget Type

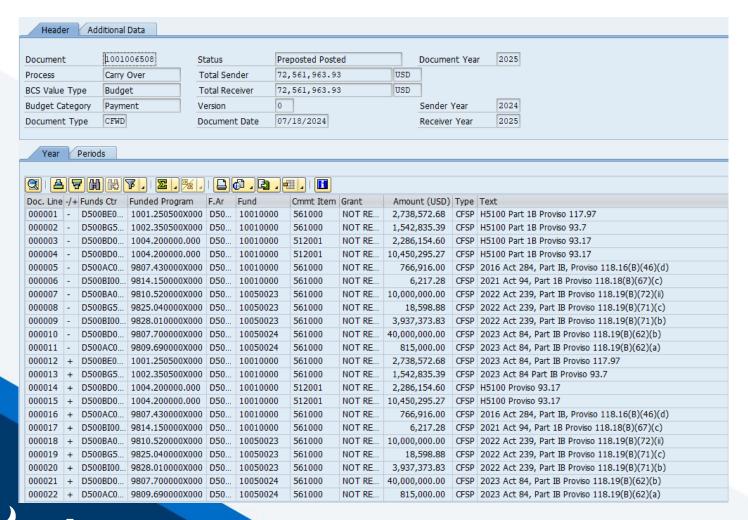
Period

On each line item, you <u>must</u> reference the specific applicable Proviso or permanent statute related to the carryforward authority in the text field. Failure to do so will result in the Executive Budget Office rejecting the transaction.

- SCEIS Carryforward Document
 - Agencies should complete processing <u>all</u> financial and budget transactions <u>before</u> pre-posting any Special Carryforward SCEIS documents.
 - Use transaction code FMBB to carryforward appropriation from Period 12 in FY2025 to Period 01 in FY2026.
 - EBO will <u>reject</u> all transactions that does not reference the <u>specific</u> <u>applicable</u> Proviso or permanent statute for each line item.

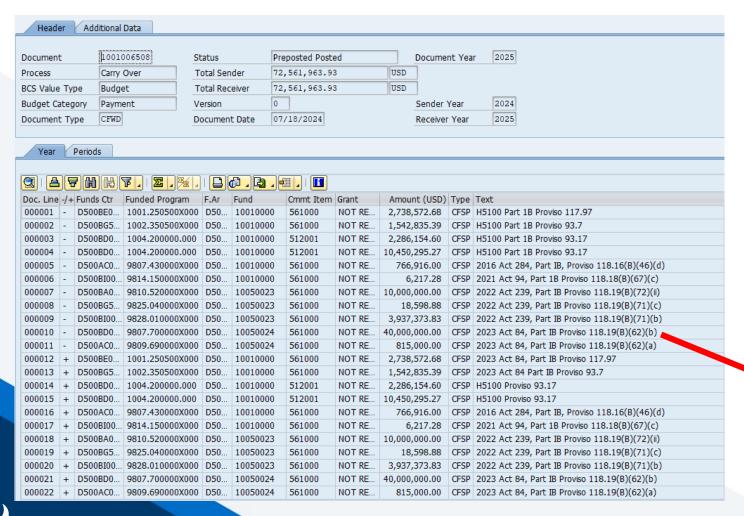






Best Practices

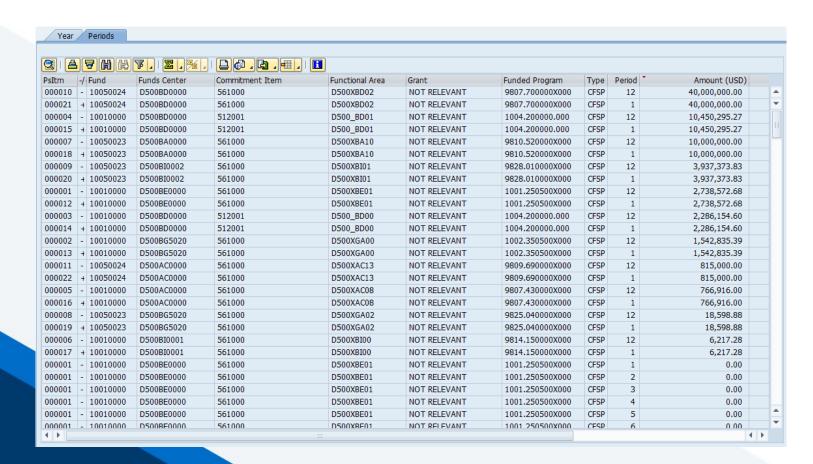
- Process Type = Carry Over
- Document Type = CFWD
- Version = 0
- Sender Year = 2025
- Receiver Year = 2026
- Budget Type = CFSP



Best Practices

- Specific Proviso or statute on each line
 - Attach a copy with document
- Carryforward correct amounts
 - Budget vs Actuals Report
- (62) D500-Department of Administration
 - (a) Health Agencies Restructuring Study \$ 5,000,000;
 - (b) SCEIS Enterprise System \$ 40,000,000;
 - (c) State-Owned Building Expenses \$ 1

Best Practices



- Sender Year Period = 12
- Receiver Year Period = 01





Common Mistakes

- Wrong Document or Budget Type
- Posting Periods Incorrect
 - Appropriations spread across all periods
- Wrong proviso or statute in text field
- All financial and budget transactions not processed
- No carryforward authority for appropriations





Other Fund and Capital Carryforwards

c) Other Fund Carryforwards: Agencies with non-recurring Other Fund carryforwards (e.g. EIA, lottery, capital reserve) must process a budget transaction in SCEIS to carry forward remaining balances no later than August 1.

 d) Carryforward of Capital Project Budget: Capital Project budget balances remaining in FY2025 must be carried forward to FY2026.

Use transaction code FMBB to carry forward appropriations from Period 12, FY2025 to Period 01, FY2026 and complete the following fields as shown:

- Process Carry Over

Document Type CAPR (Capital Projects)

- Version 0
- Sender Fiscal Year 2025

Budget Type CAPR (Capital Projects)

Period 12Receiver Fiscal Year 2026

Budget Type CAPR (Capital Projects)

- Period 01

All balances <u>must</u> be carried forward to the approved Capital Project and State Funded Program created at the time the project was established. Additionally, all balances carried forward must reflect an appropriate Functional Area. The Executive Budget Office will reject any carry forward transactions reflecting "9900.000000.000" as the State Funded Program or "00000000000000000" (all zeroes) as the Functional Area.





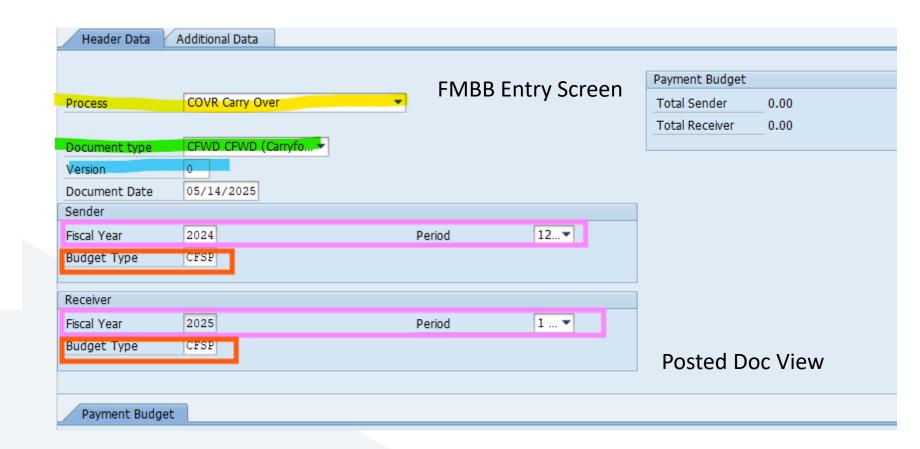
admin SOUTH CAROLINA

DEPARTMENT of ADMINISTRATION

FMBB Entry Screen

CG's year end memo

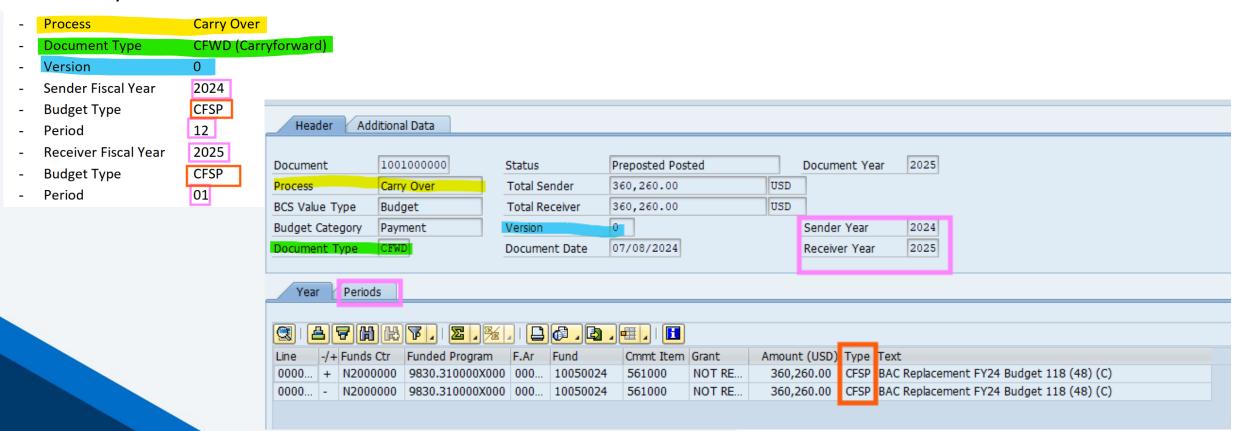
-	Process	Carry Over
-	Document Type	CFWD (Carryforward)
-	Version	0
-	Sender Fiscal Year	2024
-	Budget Type	CFSP
-	Period	12
-	Receiver Fiscal Year	2025
-	Budget Type	CFSP
-	Period	01





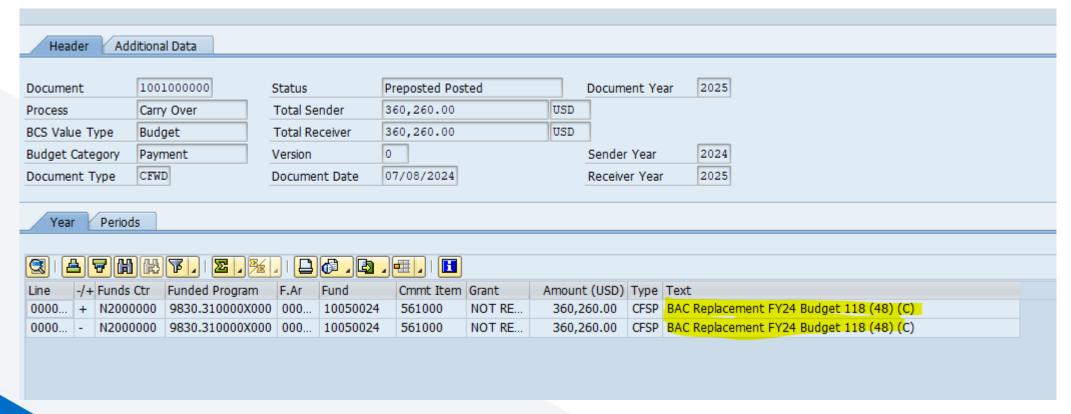
Posted Doc View

CG's year end memo





Carryforward Authorization





Be sure to always reference legal authority to carry funds forward.

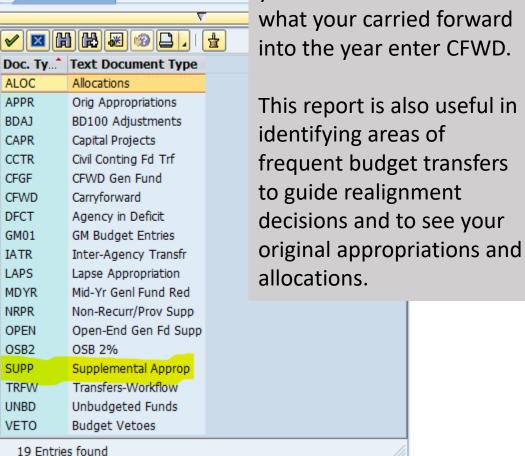
Entry Document SC01 FM Area **Budget Category** to Entry Document Number Document Family Number Search by entries you made Created by to see what you did last year. Changed by Original Application Created on to ₽ Changed on to Document Date to Person Responsible to Text Name Select what year you want BCS Value Type to see. To look at last Version Fiscal Year years special CFWD search **Budgeting Period** in the current FY (2025) Int. Bdgt. Process Budget Type Entry Document Type to ₽ **Document Status** to ➾ Reversal status to ➾ Entry Document Line to Grant to Fund Enter your agency Funds Center t code and an * Commitment Item Functional Area to Funded Program to ➾ Commitment Item Cat. to

FMEDDW

Le Budget entry document type (1) 19 Er

Restrictions

To see what special items you received for the first time in the current fiscal year select SUPP. To see what your carried forward into the year enter CFWD.



Special Carryforward Check List

- Did you check current state funded programs with an X for balances? Capital or special item?
- Is the project/need resolved?
- What does your agency have authority to carry forward?
- Did you check what you did last year?
- Do you have a balance you cannot spend as directed?
 - Should you plan to request a proviso expanding/altering the use for the funding?
 - Is there a similar project you could use this funding to support?
 - Do you lapse the balance?
- 10% General Fund Carryforward
 - Do you need to realign these funds to other areas of your budget?
 - ls the carryforward a result of funding existing in a place in your budget where you cannot fully use it?
 - Do you need to realign to be more effective?
 - Did you hit the 2% personal service transfer limit or come close?



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