

Carryover Commitments Template Walkthrough Guide

This year's *Carryover Usage and Commitments* template has been revised for the purpose of capturing additional detail regarding the nature of **commitments** against a Unit's GOF/DOF carryover balance **on a year by year basis**. Think of each fiscal year as an individual pie chart – the information you populate within that fiscal year's column should fully account for 100% of your total carryover each year.

How to Complete:

- 1) The first row "Beginning GOF/DOF Carryover Balance" is formulaically driven and pulls in **the opening balance** figures for each respective fiscal year from the GOF and DOF tabs within the fiscal vitality workbook. No data entry is required by the end user - please do not modify this cell.
- 2) The second row "Less: Uncommitted Carryover Balance Held in Reserve" is to be populated by the end user and any amounts placed here must be truly uncommitted to a specific department, initiative or project.
- 3) The third row "Equals: Carryover Available for Specific Use" is formulaically driven result of the first row less the second row. No data entry is required by the end user.
- 4) The "Description - Planned Use of Carryover Balance" section is to be populated by the end user with the total amount, by year, committed to the types of information listed below. Each year, the amount you enter must represent the total share of carryover allocated to a specific line item not the incremental change from year to year.

The following information should be contemplated within this section:

- Portions of the total carryover balance available for specific use that are committed to specific units, projects or initiatives.
 - o You will be asked to categorize the commitment by making a selection from the dropdown list.
- FTEs associated with a specific commitment.
 - o For example, if you plan to have a search for a new faculty member in FY22 and know that you'll need to set aside carryover funds for a startup package, you would enter 1FTE and the portion of your available carryover balance you plan to commit to this startup package. If you have FTEs associated with a commitment over multiple years, please enter a separate line for each.
- Carryover amounts you have committed to a department within your unit and the anticipated balances committed to that department by year.
 - o For example, if you have committed 750,000 to a department in FY20 and it is your expectation that the department will carry that balance from year to year, you would enter 750k in FY20, FY21, FY22 and FY23. If the department is planning to utilize portions of their carryover, you would enter the expense within the appropriate GOF or DOF tab, and reduce the department's beginning carryover figure in the following year.



This worksheet should not be populated with amounts to be expended, all expenditures (carryover or otherwise) must be entered in the relevant GOF or DOF tab.

- The purpose of this worksheet is to display the portions of carryover committed at the beginning of a given fiscal year, any expenditures of carryover should be factored into the appropriate section of your fiscal vitality workbook.
 - o For example, if an initiative has 15,000 committed to it at the beginning of FY20 and you expect 5,000 of that commitment to be expended during FY20, you would incorporate the 5,000 expenditure into the relevant GOF or DOF tab. You will reduce the FY21 beginning commitment to 10,000 within the FY21 column of the carryover use plan worksheet.
- 5) The “Remaining Amount to Allocate (check figure)” is formulaically driven and must equal zero, which would indicate you’ve fully accounted for your carryover balance each year. No data entry is required by the end user.
- 6) The remaining fields are formulaically driven and are reflective of the information you entered in the previous sections. No data entry is required by the end user.

Several more illustrative examples are included on the following pages, along with contextual comments.

Example Scenario 1: 500k of carryover was committed at the beginning of FY20 to the Department of English for IT upgrades. This amount was increased by 250k at the beginning of FY21, reflecting a total commitment of 750k. Then the amount is fully expended in FY21 – the 750k expenditure must be entered as an expense on the relevant GOF or DOF tab. Finally, a zero is placed in FY22, reflecting the fact that there is no additional commitment to this project.

				Biennium 19		Biennium 21	
				FY20 Plan	FY21 Plan	FY22 Plan	FY23 Plan
Description - Planned Uses of Carryover Balance	FTE (if applicable)	Category	OPB: Carryover set aside or committed for future use by the Dept. of English				
1	Committed to Department of English - IT Upgrades	Equipment		500,000	750,000	-	-
2							
3							
4							
5			OPB: Reflects commitment to Dept. of English for IT upgrades - note that this amount has increased by 250k. This indicated that the Unit increased it's commitment to this specific project				
6							
7							
8							
9							
10							

OPB: As the data requested within this sheet reflects the amount committed to at the beginning of the fiscal year, the decrease of 750k from FY21 to FY22 reflects the department fully expending it's commitment in FY21. We would expect to see the 750k expense reflected in the GOF or DOF tab in FY21.

Example Scenario 2: 75k of carryover was committed at the beginning of FY20 to fund a Workday Finance debt service payment occurring in FY23. This amount stays as a 75k carryover commitment each year as the unit does not increase the commitment of carryover to this line item. Remember that this worksheet asks the user to reflect carryover commitments at the beginning of the fiscal year, which is why there is still a 75,000 commitment shown in FY23, even though the expenditure occurs in FY23. The expenditure of 75k would be reflected in the relevant GOF or DOF tab. If this workbook had a FY24 column, with no changes to commitment levels, this line item would appear as a zero to reflect the use of carryover in FY23.

				Biennium 19		Biennium 21	
				FY20 Plan	FY21 Plan	FY22 Plan	FY23 Plan
Description - Planned Uses of Carryover Balance	FTE (if applicable)	Category (Choose One)					
1	Committed to funding Workday Finance Debt Service Payment in FY23	Workday HR/FT		75,000	75,000	75,000	75,000
2							
3			OPB: Carryover set aside to pay the first Workday Finance payment in FY23.				
4							
5							
6							

OPB: As this reflects carryover set aside at the beginning of the fiscal year, 75,000 would still be committed at the beginning of the year and expended during the year. If a FY24 column existed in this document, the FY24 figure would be zero (all else being equal).

Example Scenario 3: 55k of carryover was committed at the beginning of FY20 to the Department of Physics, representing the share of the unit's total carryover allocated to a department. In FY21, the department begins the fiscal year with the same 55k in carryover, but expends 5k of its carryover in FY21. You would enter the 5k expenditure in the relevant GOF or DOF tab and, if no other change, enter 50k as the beginning FY22 carryover allocated to the department.

				Biennium 19		Biennium 21	
				FY20 Plan	FY21 Plan	FY22 Plan	FY23 Plan
	Description - Planned Uses of Carryover Balance	FTE (if applicable)	Category (Choose One)				
1	Department Carryover - Physics		Other (be specific in description)	55,000	55,000	50,000	50,000
2							
3							
4							
5							
6							
7							
8							
9							

OPB: Portion of Unit's carryover that is allocated to a specific department within the Unit

OPB: This represents a use of 5,000 of carryover in FY21. The 5,000 expended in FY21 would be incorporated into the relevant GOF or DOF expense figure when you populate those worksheets

Example Scenario 4: There was no commitment of carryover at the beginning of FY20 or FY21 to a startup package supporting 1FTE. At the beginning of FY22, the unit allocates 100k of carryover for this purpose. At the beginning of FY23, the same 100k is still committed, due to the faculty member not utilizing any of his/her startup funds.

				Biennium 19		Biennium 21	
				FY20 Plan	FY21 Plan	FY22 Plan	FY23 Plan
	Description - Planned Uses of Carryover Balance	FTE (if applicable)	Category (Choose One)				
1	Faculty Startup Package - Chemistry	1	Faculty Startup Commitments	-	-	100,000	100,000
2							
3							
4							
5							
6							
7							
8							
9							
10							

OPB: A zero here reflects the fact that the unit has not committed any portion of their FY21 carryover towards this future faculty startup package.

OPB: This amount represents a commitment of carryover at the beginning of FY22 for a specific purpose.

OPB: The fact that this amount hasn't changed from the prior year indicates nothing was expended of this amount during FY22 and is available to expend in FY23

Combination of scenarios 1-4 within a single view

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Summary of Planned GOF/DOF Carryover Balance Usage and Commitments

Instructions: Please provide a list of planned uses of your unit's GOF/DOF carryover balance, by fiscal year. Any amounts entered in the "Uncommitted Carryover Balance Held In Reserve" line should reflect the balance your unit truly has uncommitted to a specific use or uncommitted to a specific purpose or department. For carryover amounts committed to a specific purpose, please select a "category" from the in-cell dropdown list that most closely matches your commitment type. You have the opportunity to provide additional detail in your Annual Review Narrative response, if necessary.

OPB: Formula references FY20 beginning GOF + FY20 beginning DOF fund balance

	Biennium 19		Biennium 21	
	FY20 Plan	FY21 Plan	FY22 Plan	FY23 Plan
Beginning GOF/DOF Carryover Balance	\$ 800,000	\$ 1,050,000	\$ 395,000	\$ 395,000
Less: Uncommitted Carryover Balance Held In Reserve ¹	170,000	170,000	170,000	170,000
Equals: Carryover Available For Specific Use	630,000	880,000	225,000	225,000

Description - Planned Uses of Carryover Balance		FTE (if applicable)	Category (Choose One)				
1	Committed to Department of English - IT Upgrades		Equipment	500,000	750,000	-	-
2	Committed to funding Workday Finance Debt Service Payment in FY23		Workday HR/FT	75,000	75,000	75,000	75,000
3	Department Carryover - Physics		Other (be specific in description)	55,000	55,000	50,000	50,000
4	Faculty Startup Package - Chemistry	1	Faculty Startup Commitments	-	-	100,000	100,000
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
Total Commitments of Carryover				630,000	880,000	225,000	225,000

Remaining Amount to Allocate (Check Figure)

OPB: This row must balance to zero each fiscal

Uncommitted	170,000	170,000	170,000	170,000
Committed to a Specific Use	630,000	880,000	225,000	225,000
% Committed	79%	84%	57%	57%
% Uncommitted	21%	16%	43%	43%