

Associated Students of Western Washington University Carry Over Policy

The Associated Students allocates budgets and generally operates on a yearly basis (July 1 -June 30) and all budgets, except as noted, are closed out. This policy outlines the requirements and procedures for carryovers: the orderly transfer of funding from one fiscal year to the next fiscal year. The policy covers all A.S. budgets.

A. Eligibility:

1. **Non-Operating Budgets:** Budgets designated by the A.S. Board as “non-operating” (generally savings, reserve, or clearance type) automatically carry-over from one budget year to the next.
2. **Designated Funds:** The A.S. Board may designate specific funding that will be transferred to the next budget year as a part of the general A.S. budgeting process.
3. **Designated Operating Budgets:** The A.S. Board may designate certain operating budgets to automatically carryover to the next fiscal year. Generally such budgets receive either a minimal or no allocations through the A.S. budgeting process. Only funds that exceed the A.S. allocation will be authorized for carryover.
4. **Project Funds:** The A.S. Board may authorize carry-overs for specific projects/activities that were funded or begun in one budget year but will not be completed until the next budget year. Project fund carryovers shall not exceed the balance left in the specific budget at the end of the fiscal year. Any A.S. program, club, or organization is eligible to apply for a project funds carryover.
5. **Club Receipts:** Any balance (in excess of \$5) left in an A.S. club account at the end of the fiscal year will be automatically carried-over to the next fiscal year, with the deductions noted below. If a club has been inactive for a two (2) complete fiscal year it will be closed-out and any balance will be transferred to the A.S. club fund.
 - a. **Basic Funding:** The balance of any unused basic funding granted by the activities council will not be eligible for carryover.
 - b. **Grants:** Any part of a grant not spent on the specific event/activity for which it was allocated will not be eligible for carryover.
 - c. **Underwrites:** Unresolved underwrites will be evaluated and funds that pertain to a specific underwritten event/activity will not be eligible for carryover.

d. Loans: The balance of any unpaid loans will not be eligible for carryover.

B. Procedures

1. During Spring Quarter, the Business Director will inform, in writing, the A.S. clubs/programs to submit requests for carryovers.
2. The Budget Authority for the program will pick up the carryover request form in the Business Office.
3. Forms must be returned to the Business Office by the date set by the Business Director.
4. The Business Director will prepare summary sheets of the requests and forward them to the AS Vice President for Business and Operations.
5. The AS Vice President for Business and Operations will present these recommendations to the A.S. Board of Directors. Final approval for carryovers will come from the A.S. Board of Directors.
6. The Business Director will inform the Finance Office, in writing, which programs have been approved and the amount of the carryover.
7. After June 30, final budget figures will be obtained for the programs and if enough money exists in the budget, the allocations will be made.
8. In the event that a negative annual balance occurs in the A.S. General Budget, carryovers may be suspended by the AS Vice President for Business and Operations and referred to the A.S. Board of Directors for final disposition.

Interpretation and Enforcement: A.S. Board of Directors, Business Director

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Approved By: A.S. Board of Directors

Date Approved: 05/09/83, 03/03/97-AC, 03/04/97-ASB, 7/24/08-ASB

Organization: Associated Students