

Please see the following guidance with regard to divisional lapsed salary budgets and non-essential spending.

### **Lapsed Salary Budgets**

In light of the impacts to campus related to COVID-19, divisional lapsed salary budgets will be held centrally until further notice. This is to ensure that University Leadership has a pool of contingency funds available to cover high-priority institutional needs during the remainder of the fiscal year.

Divisional Business Officers should submit any requests for emergency funding from this pool (along w/concise justification) to the Budget Office at [adamsje2@appstate.edu](mailto:adamsje2@appstate.edu). Academic Affairs requests should be sent to Talana Bell at [belltj@appstate.edu](mailto:belltj@appstate.edu). All requests will be compiled and forwarded on to the Chancellor's Council for review and must ultimately receive the Chancellor's approval before any funds are distributed.

### **Non-Essential Spending**

In addition, our campus has incurred unanticipated additional operating costs, as well as revenue losses among our receipt-supported operations. Further, pending the UNC Board of Governors decision regarding the potential refunding of student fees & charges, a number of our auxiliary and fee-supported operations also face the possibility of significant revenue losses as well.

As a result, given the current level of uncertainty that exists, we request that all departments review their operational needs and **curtail any non-essential spending** from State or Trust funds until further notice.

Examples of essential expenditures may include, *but are not limited to*:

- 1) Items which are necessary to maintain continuity of departmental operations
- 2) Items related to academic instruction/course delivery/student success (e.g. webcams, wi-fi hotspots, etc.)
- 3) Emergency expenses related to COVID-19
- 4) Research-related expenditures on active grants

Examples of non-essential expenditures may include, *but are not limited to*:

- 1) Office furniture and fixtures
- 2) Replacement equipment or supplies which are not essential to continuity of operations
- 3) Promotional items (Promotional items (unless recommended by University Communications as essential to enrollment support and approved by Budget Office)
- 4) Departmental travel and meal-related expenses, including pre-payments for travel (UNC System employee [travel freeze](#) remains in effect until future notice)
- 5) Other pre-payments for services (unless approved by Budget Office)
- 6) Stocking up on office supplies beyond immediate needs
- 7) Upgrading or replacing computers, laptops, iPads, etc. (unless an immediate critical need)

Divisional Business Officers are encouraged to work with their departments should questions arise regarding the discretionary nature of a particular expense.

Thank you for your patience and cooperation during this period.