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. Academic Affairs requests should be sent to Talana Bell at 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.