

## Academic Affairs Lapse Policy, FY 2012

### 14 salary subaccounts

- Continue to sweep A&P and classified temporary lapses throughout the year
- Sweep all subaccounts at EOY

### 14 unallocated subaccounts

- Sweep at EOY

### 14 and 19 Ph.D. accounts

- Allow colleges to retain EOY balances
  - 14 funds must be transferred to 19-7 accounts for year-end closing

### 14 and 19 GIT Accounts

- Continue to allow GIT to roll forward
  - 14 funds must be transferred to 19-7 accounts for year-end closing

### 19-7 operating budget lapsing options

- Allow all VPAA units to retain EOY balances
  - Roll forward amount will be capped at 30% of the original budget

The Budget Office will run a report in October on the balance forward amounts. The Provost's Office will review and provide the Deans/VPs with the data. The Provost's Office will sweep amounts that exceed the 30% cap attributed 19-7 operating budgets.

## Summary of FY 11 Lapsing Practices

### 14 E&G Salary Accounts

- Provost Office sweeps A&P and classified temporary lapses throughout the year
- Remaining salaries, student wages and reserves lapsed at EOY

### 14 Ph.D. E&G Accounts

- Balances lapse at EOY

### 19-7 Ph.D. Designated Tuition Accounts

- Balances lapse at EOY

### 14 Unallocated (reserves) E&G Accounts

- Balances lapse at EOY

### 19-7 Designated Tuition Accounts (operating accounts)

- Balances lapse at EOY