

Carryforward

Administration – Financial Activities

EWU Policy 202-14

Effective: June 24, 2005

Authority: EWU Board of Trustees

Proponent: Vice President – Business & Strategy

History: This policy revises the Operating Budget Carryforward Policy which was originally adopted by the EWU Board of Trustees on June 21, 2002 and revised on June 24, 2005. This revision was adopted by the Board on June 24, 2005. Housekeeping edits to position titles were made on July 18, 2025.

OPERATING BUDGET CARRYFORWARD

as first priority for meeting university obligations

1. Policy

At the end of each fiscal year, unexpended budget authority from tuition funds shall be carried forward into the new fiscal year according to this policy.

The following page diagrams the process.

2. Exceptions

Prior to calculating the carryforward distribution, the following account balances shall be exempted from this process and carryforward funding in those areas shall roll forward in total.

- a. General University Cost accounts
- b. Faculty computer replacement account
- c. Enterprise system account
- d. Telephone maintenance account
- e. University reserve accounts

3. Distributions

Carryforward funds not exempted under the previous section shall be calculated and distributed as follows:

- 15% of the carryforward balances shall go to the Academic Strategic Plan pool
- 25% of the remaining carryforward balances shall go to the central university reserve for emergency or university wide initiatives
- 75% of the remaining carryforward balances shall go to executive levels – President's unit, Business and Strategy, Student Affairs, University Advancement, and Academic Affairs
 - 15% of the allocation to Academic Affairs shall be retained in the Provost reserve for Academic Affairs initiatives, with the remainder returning to each major budget units (colleges, library, etc.)
- In the event of a state imposed budget rescission, carryforward dollars will be used

Appendix A Carry-Forward Process

