Texas A&M University-San Antonio

27.04.01.O0.01 Budget Operations
Approved: June 2, 2011
Revised: September, 2013
Next Scheduled Review: September, 2015

Procedure Statement

This procedure establishes the process that will be followed by Texas A&M University-San Antonio (TAMU-SA) with regards to the formulation and execution of the university’s budget.

Official Responsibilities and Procedures

1. Timeline

1.1 During each Fall semester, the Chair and Co-chair of the Council for Assessment, Planning, and Budget, will convene meetings of the committee to assess and evaluate program budget needs for the upcoming fiscal year.

1.2 The Comptroller should plan to send out a request for budget input to division heads by March 1st of each year.

1.3 The division heads should plan to submit to the Comptroller their budget request for the following fiscal year by April 1st of each year.

1.4 The Comptroller will establish important tasks and dates required to ensure the timely submission of the university’s budget to the System Offices of Budget and Accounting no later than April 15th of each year.

2. General

2.1 Any requests for new positions or requests to fill vacant positions will be requested by using the applicable form provided by Human Resources. The President will approve or disapprove each request.

2.1.1 These positions will have a recommended salary assigned by HR. The recommended salary will be reviewed and approved by the supervisor of position and corresponding ET member. If, at the time of hire, a supervisor wishes to offer a salary higher than that budgeted (but within the pay grade salary range) they must obtain their ET member’s approval and identify the source of funding for the additional salary and benefits from within budgeted division resources. These funds will be a permanent reduction from which they are drawn to support the salary increase.
2.1.2 If a position is filled at a salary lower than that which is budgeted, the ET member may use the difference to fund other needs within his/her division. For example, if the position is budgeted at $60K and the position is filled at $55K, the ET member has $5K in additional budget resources to use to support other salary or operational needs incurred in that FY.

2.2 Any approved staff position that is not filled within six months from the original approval date should be reviewed by the applicable ET member to determine whether or not it is still needed.

2.3 All salary savings will be accumulated in the applicable staff or faculty salary savings account and can be made available to fund one-time purchases. Requests to use salary savings funds will go to the Comptroller and VP for Finance and Administration for their review and then to the President for approval.

2.4 Any requests from an account “responsible person” to transfer funds between accounts (operations to travel or travel to operations) must be documented on the appropriate Comptroller form.

2.5 Any budget remaining in an unrestricted account at year end will be removed and placed into an account(s) controlled by the President, with the exception of certain fee accounts, which will roll forward to the next fiscal year and remain under the control of the account responsible person, other accounts designated for specific purposes, and/or accounts approved by the President to maintain funds remaining in their account at year end.

2.6 Funds budgeted for a fiscal year are too be used only for goods and services to be received/consumed during that fiscal year.

Related Policies

http://www.statutes.legis.state.tx.us/Docs/ED/htm/ED.51.htm#51.0051
System Policy 27.03, Annual Operating Budget Process
System Policy 27.04, Budget Authorizations, Limitations, and Delegations of Authority

Definitions

State Funds: funds appropriated to the university by the state, such as, formula funding, Special Item funding, and General Revenue-Dedicated funding (state tuition we collect).

University Funds: funds obtained from sources other than the state, to include designated tuition and fees, but excluding funding restricted to a specific purpose by external entities.

Division Heads: those in a management position that report directly to the President, generally members of the executive cabinet.
**Salary Savings**: the accumulation of budget savings realized as a result of vacancies or the elimination of budgeted positions across the university.

**Operational Funds**: funds allocated to a division or department for expenses related to operating a specific area or function of the university.

**Travel Funds**: funds budgeted to a division or department for the purpose of paying for applicable travel expenses.

**Account’s Responsible Person**: person assigned responsibility for ensuring all proper procedures and guidelines are followed in the use of the funds within the account, monitoring of all the activity associated with the account, and assisting the authorized approving official in ensuring that there are funds available to cover all expenditures charged to the account and the propriety of all expenditures charged to the account.

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**Contact Office**

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