1. 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.

2. Definitions

2.1 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).

2.2 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.

2.3 Division Heads: those in a management position that report directly to the President, generally members of the executive cabinet.

2.4. Salary Savings: the accumulation of budget savings realized as a result of vacancies or the elimination of budgeted positions across the university.

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

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

2.7 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.

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

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

3.3 The Comptroller should plan to 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.

4. General

4.1 Any requests for new positions or requests to fill vacant positions will be justified by using the applicable form provided by the Comptroller. The request will be submitted to the Budget Committee to be reviewed and for the committee to provide a recommendation to the President. The President will approve or disapprove each request.

4.2 Any approved position that is not filled within six months from the original approval date will be eliminated.

4.3 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 need approval from the President.

4.4 Any requests from an account “responsible person” to move funds within an account must be documented on the appropriate Comptroller form and will require reviews and approvals from the Comptroller and Vice President for Finance and Administration (VPFA). Any disapproval by the VPFA will also require the President’s concurrence. This step allows the Comptroller and VPFA an opportunity to ensure transfers do not violate any accounting principles and will ensure the transfers maintain the integrity of the approved university budget. The university discourages the transfers within an account, such as, from operations to travel or vice versa. This step will ensure these transfer requests are carefully reviewed and approved. Any requests from an account “responsible person” to transfer funds between accounts must be documented on the appropriate Comptroller form and will require approvals from the Comptroller, VPFA, and the President.

4.5 Any budget remaining in an unrestricted (having no outside restrictions) account at year end will be removed and placed into an account(s) controlled by the President, with the exception of fee accounts, which will roll forward to the related fee area.

5. 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

6. Contact Office

Comptroller – (210) 784-2010