

Texas A&M University-San Antonio

27.04.01.00.01 Budget Operations

Approved: June 2, 2011

Revised: September, 2013

Revised: April, 2015

Next Scheduled Review: April, 2020

Procedure Statement

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

Official Procedure

1. GENERAL

1.1 Any requests for new positions or requests to fill vacant positions will be requested by using the applicable form provided by Human Resources (HR). The respective Division Vice President will approve or disapprove each request. Recommended new hires will be presented to the President for final approval.

1.1.1 These positions will have a recommended salary assigned by HR. The recommended salary and all supporting documentation will be reviewed and approved by the supervisor of position and the respective Division Vice President. If at the time of hire a supervisor wishes to offer a salary higher than that budgeted (but within the pay grade salary range), the supervisor must obtain their Division Vice President'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.

1.2 Any approved staff position that is not filled within six months from the original approval date should be reviewed by the respective Division Vice President to determine whether or not it is still needed.

2. TIMELINE

2.1 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.

2.2 The Vice President for Business Affairs (VPBA) will establish important tasks and timeline with important dates to ensure the timely submission of the university's budget to the System Offices of Budget and Accounting.

2.3 As part of the timeline, the Comptroller should plan to send out a request for budget input to division heads at an appropriate time determined by the Comptroller.

2.4 Division heads should plan to submit to the Comptroller their budget request for the following fiscal year within 3 weeks from the date the request for budget was sent by Comptroller.

3. SALARY SAVINGS

3.1 All salary savings will be accumulated in the applicable staff or faculty salary savings account. Requests to use salary savings funds will go to the VPBA for review and then to the President for approval.

3.2 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; accounts designated for specific purposes, and/or accounts approved by the President to maintain funds remaining in their account at year end

3.3 Funds budgeted for a fiscal year are too be used only for goods and services to be received/consumed during that fiscal year unless they qualify as a pre-paid expense (i.e. software licenses, memberships, subscriptions, etc.).

Related Statutes, Policies, or Requirements

[Texas Higher Education Code Sec. 51.0051. Annual Operating Budgets](#)

[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 Team.

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.

Contact Office

Finance and Administration, Office of the Comptroller (210) 784-2010
