Discretionary Budgets and Expenditures

Revised: 01/15
FSS/PPS 03.01.11
Issue No. 6
Reviewer: Associate VPFSS Planning
Effective Date: 06/90 (E4Y)
Review Date: 06/18

01. POLICY STATEMENT

01.01 This FSS/PPS establishes policy guidelines for providing sound financial stewardship through accounting, budgeting, monetary management systems, and fundraising activities which maximize the institution's fiscal posture.

01.02 A limited amount of discretionary (auxiliary/designated/unrestricted gift) funds will be allocated annually for food, refreshments, and/or achievement awards (e.g., faculty receptions, commencement, retirement receptions, award banquets, school receptions, division receptions, receptions for important guest speakers, etc.).

01.03 UPPS No. 03.01.03 establishes the policy for the purchase of food, refreshments, alcohol, or achievement awards.

02. BUDGET PREPARATION FOR DISCRETIONARY EXPENDITURES

02.01 Presidential Functions - A separate account has been set up in the designated fund group for food for presidential events coordinated by the Coordinator of Special Projects. The Coordinator of Special Projects is responsible for presidential functions (e.g., breakfasts, luncheons, dinners at the President's home), university functions (e.g., service awards, LBJ Picnic, Dedications, and Regents Events). Alcohol purchases for these events must be routed through the Vice President for Finance and Support Services office.

02.02 Divisional or College Functions - For divisional or College functions, the Associate VPFSS Planning (AVPFSSP) will prepare a budget for food, refreshments, or achievement awards for each division and each college. The AVPFSSP may consult with the Provost/VPAA regarding allocations to the Colleges, for Commencement, to the Center for the Study of the Southwest and Sponsored Projects.

The AVPFSSP may consult the VPFSS regarding allocations for safety awards and new employee orientation.

The AVPFSSP may consult with the Vice President for Information Technology regarding allocation for alcohol.
The AVPFSSP may consult with the Vice President for University Advancement regarding allocation for alcohol.

The AVPFSSP may consult with the Vice President for Information Technology regarding the allocation for the Southwest Writers Collection.

02.03  **University Functions** - For other university functions, the AVPFSSP will prepare budgets using the following guidelines:

**Academic Enrichment** - Funds are allocated for refreshments and plaques for the annual Presidential Seminar.

**Special Receptions** - A budget of $400 per reception is set aside to help pay for special receptions (e.g. for retirees at any job level with 15 years of service, for vice presidents or deans promoting to other universities, and for employees resigning with 15 years or more of service). Exceptions can be made with the approval of the appropriate division vice president and the VPFSS. All requests for funds must be submitted to the AVPFSSP for approval by the VPFSS.

Letters – A retirement letter to a retiring employee is optional. An employee with 30 or more years of service may receive a letter from the President for their service to Texas State. Employees with 15 years or more service may receive a letter from their respective Vice President. An employee with less than 15 years of service may be sent a retirement letter by their Department Head.

Retirement Plaques – An engraved retirement plaque is optional. The Division of Finance and Support Services will present an engraved plaque to any Finance and Support Service employee that retires after years of service within their division.

**New Faculty Orientation** - Funds are allocated to Academic Development and Assessment for New Faculty Orientation.

**Division Appreciation Events** - Funds are allocated to the President's Office, Provost/VP for Academic Affairs (non-faculty only), VP for University Advancement, VP for Student Affairs, VP for Finance and Support Services, and the VP for Information Technology for division appreciation events. Using personnel reports, a calculation of $10.00 per employee determines the annual allocation.

**Miscellaneous Expense** - A budget of $10,000 is set aside for unplanned events. Four quarterly Texas State team receptions at $150 each are also included in this budget.

**President's Cabinet Retreat and Program for Excellence** - The AVPFSSP will seek budget information from the Associate Vice President for Institutional Effectiveness.

02.04  The AVPFSSP will merge all budgets into one and determine if available funding sources will be sufficient for the new budget.
a) If funding is sufficient the budget allocations will be sent out by the AVPFSSP. The AVPFSSP will provide each account manager instructions for Payment Request by e-NPO and Sales Tax Exemption Form upon notification of their allocations.

b) If funding is insufficient - the AVPFSSP will submit a request for increased funds to the President via the VPFSS.

03. OUT-OF-CYCLE NEEDS

03.01 During the fiscal year, budget changes and additional budgets may be necessary. These will be submitted by the AVPFSSP via the VPFSS to be approved by the President.

04. PROCEDURES FOR DISCRETIONARY FUND PURCHASES

04.01 A purchase requisition must be used for the purchase of food, refreshments, or achievement awards from vendors. Purchase requisitions will be released by the AVPFSSP to purchasing for handling.

04.02 A purchase of food, refreshments, or achievement awards made by the special account manager or his designee using personal funds does not require a purchase requisition and reimbursement must be requested using the e-NPO process.

04.03 P-cards may be obtained from the VPFSS office for acquisition of items when neither a requisition nor reimbursement of funds is used.

05. MAJOR RESPONSIBILITIES ASSOCIATED WITH THIS PPS

Major responsibilities for routine assignments associated with this PPS include the following:

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06. CERTIFICATION OF STATEMENT

This FSS/PPS has been approved by the following individuals in their official capacities, and represents FSS policy and procedure from the date of this document until superseded.

Associate VPFSS Planning, Reviewer

Vice President for Finance and Support Services

Approved: ___________________________