

# BUDGET MAINTENANCE

## Objective:

To determine if the unit follows standard policies/procedures relating to the responsibilities of the budget manager(s) in the area of budget maintenance, including the execution of budget transfers.

## Potential Impact:

Results in violations of state laws and/or institutional policies and procedures if budget procedures and practices are not followed.

## Helpful Tools:

- UH System Administrative Memorandum:
  - [03.C.01 - The Planning and Budgeting Process-Planning and Budgeting](#)
  - [03.C.02 - Salary and Wage Adjustments-Planning and Budgeting](#)
  - [03.C.03 - Repair and Construction Funds- Planning and Budgeting](#)
- UH – Downtown Policy Statement: Financial Affairs
  - [05.B.01 - Budget Maintenance and Transfer Policy-Budgeting](#)

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## Frequently Observed Weaknesses/Deficiencies:

- Lack of approval and/or appropriate level of approval for Position Request (PR)
- Incorrect/incomplete information provided on PR (ex: funding, effective date, position number)
- Late paper work affecting cost centers, positions and reports
- Untimely responses to Budget inquiries
- Incorrect use of account, cost centers, dates on journal entries, vouchers and requisitions

## Best Business Practices:

1. Funds as indicated on the request form are available for transfers
2. Transfers adhere to generally accepted fund accounting principle
3. Ensures all required approvals have been secured
4. Budget personal researches and corrects errors relating to incorrect use of accounts, cost centers, dates on journal entries, vouchers and requisitions
5. Budget ensures accurate information is provided
6. Budget reviews monthly reports to identify problems
7. Division Business Administrator is contacted if initiating department fails to respond

## AREA

This questionnaire is designed so that “no” answers indicate that an internal control weakness may exist and the procedure/process may need to be examined in greater detail. **Comments should be provided for “No” answers.** When such weaknesses are identified, a change in the process may be necessary OR a control may need to be put into place to address the weakness. The appropriate UHD contact office (as outlined in the self-assessment text) may be contacted for assistance with identified weaknesses.

Self-Assessment of Internal Controls for Contracts	Yes	No	N/A	Comments
Are employees familiar with institutional and unit specific budget policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit have an individual(s) responsible for the unit’s budget activity (process)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit have an individual(s) responsible for monitoring positive budgetary balances with in cost centers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the unit have a back-up individual identified in the absence of the above designated individual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

This is a living document and will be updated as revisions are necessary. Periodically, you may want to check for updates and revisions. We welcome any questions and feedback regarding the information contained in this tool including any comments regarding how this may be more useful and effective.