

# Expenditure Review Process Guidance for Vice Presidents in Response to COVID-19

## CRITERIA FOR EXPENDITURES, EFFECTIVE APRIL 14, 2020

Effective immediately, non-salary expenditure transactions, including those related to currently approved contracts, new procurements, or any new contracted commitments, with a total value of \$100,000 or more will require prior approval from the Senior Vice President and CFO.

The university will develop processes to review expenditures that have not been previously approved. These processes will consider previous authorizations and include consultation with deans. Expenditures considered for approval will be limited to those demonstrated to be essential to the core functions of the university. Expenditures on construction projects in the Capital Improvement Program should go through current approval processes.

Furthermore, CSUs should eliminate all other non-essential expenditures below the \$100,000 threshold. Vice presidents should review planned expenditures for their time- and risk-criticality in at least the following categories: contracts, purchased goods, service or consulting agreements; office or laboratory equipment; renovations; furniture; travel and entertainment; and meetings and conferences.

## EXCEPTION PROCESS

The forms to request an exception for each of the vice president offices are linked below. The form for each office has the correct DocuSign routing for that office. Units are required to provide justification on essential business needs the purchase will fulfill, a rationale for why the purchase cannot be delayed, expected financial impact to the CSU, and details on the procurement schedule, if known. After signed by the vice president, the exception request will proceed forward for review and approval from the Senior Vice President and CFO.

[Division of Diversity & Community Engagement Expenditure Form](#)

[Financial and Administrative Services Expenditure Form](#)

[Office of Legal Affairs Expenditure Form](#)

[Student Affairs Expenditure Form](#)

[Texas Athletics Expenditure Form](#)

[Texas Development Expenditure Form](#)