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| **01.08 Director’s Delegation of Authority**  **Related to Budget and Fiscal Changes** | **Revised: March 21, 2022** |

1. GENERAL

This procedure establishes the delegations of authority related to budget and fiscal changes by the Director of the Texas A&M Forest Service.

2. DELEGATIONS

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| **Action** | **Limits** | **Approving Authority** |
| Establish or Increase Budget | Grant or contract awards for sponsored projects  Emergency response accounts for federal and out of state reimbursements  All other funds | Budgets and Accounting Department Head  Associate Director for Finance and Administration  Director |
| Transfer Budgets Between Accounts1  Transfers from Salary Savings to Operating Accounts  Transfers Budgets Within Accounts (i.e., between budget pools or support accounts)**1** | All funds except PUF, RFS debt proceeds, and salary savings  Funding for emergency response expenses  Funding for approved salary increases  All other transfers from salary savings  All | Associate Director for Finance and Administration  Associate Director for Finance and Administration  Associate Director for Finance and Administration  Director  Budgets and Accounting Department Head |
| Budget Decreases on Grant or Contract Accounts  All Other Budget Decreases | All  All | Budgets and Accounting Department Head  Associate Director for Finance and Administration |
| Budget Corrections | All | Budgets and Accounting Department Head |

1 *Includes transfers initiated by Form 500*

3. REQUESTS

Budget and fiscal changes must be requested or approved by the respective department head or Associate Director. Exceptions to this must be approved by the Director.

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