



# TEXAS Liberal Arts

The University of Texas at Austin  
College of Liberal Arts

## Expenditure Review Guidelines

### Purpose

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To provide clearly defined guidelines over which expenditure types are considered essential as the University of Texas and College of Liberal Arts begin to understand and plan to prepare for the financial effects of the COVID-19 crisis.

### Scope

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Applies to all CoLA expenditures, including all fund types.

### General Policy

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The College of Liberal Arts will begin a process of reviewing all expenditures to ensure only essential expenses are approved while this policy remains in effect. Essential expenditures are those key to the operations and services that ensure the business continuity of the College and University.

#### Essential expenditures include the following:

- Expenditures or purchase orders associated with previously approved faculty start-up and hiring packages.
- Contracts or purchase orders that meet the following criteria:
  - Those that occur in alignment with a previously approved sponsored project budget for which we receive external funding (i.e. 26 contract and grant accounts, 14-97xx Advanced Technology and Advanced Research Programs, or 30 research gift accounts).
- Expenditures that meet the following criteria:
  - Those that occur in alignment with a previously approved sponsored project budget for which we receive external funding (i.e. 26 contract and grant accounts, 14-97xx Advanced Technology and Advanced Research Programs, or 30 research gift accounts).
  - Hardware or software purchases initiated to support the University's move to an online learning environment.
  - Payments made under previously approved contractual agreements and/or purchase orders where services were rendered prior to April 14<sup>th</sup>, 2020.
  - Payments made in support of previously approved contractual agreements and/or purchase orders for software supporting the administrative function of the unit.
  - Other, as documented by the respective unit and approved by the Dean's Office and Provost's Office.
- Expenses directly related to instruction and/or faculty productivity.
- Continuity of research projects.
- Student support funds within normal/customary bounds.



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## Non-essential expenditure examples include:

- Furniture purchases.
- Travel and entertainment expenses, including team building and motivational expenses for faculty and staff.
- Equipment purchases/upgrades when there is not an essential need to do so (e.g., a computer upgrade when the user's existing computer works reliably).

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### Responsibility

Existing expenditure review and approval structures may remain in place for expenditures totaling \$500.00 or less *and* meeting the essential expenditures guidelines noted within this policy. Expenditures may **NOT** be divided in an attempt to avoid the \$500.00 limit.

All expenditures totaling more than \$500.00 must be routed to the Assistant Dean for Finance & Administration for review and approval. The Assistant Dean for Finance & Administration will route expenditures of \$10,000.00 or more to the Dean for final review and approval. Expenditures of \$100,000.00 or more require the review and approval of the Office of the Provost.

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### Effective Term

Policy is in effect retroactively to April 14, 2020 and remains in effect until further notice from the Dean or the Assistant Dean for Finance & Administration.