

Sam Houston State University
A Member of The Texas State University System

Finance & Operations Policy FO-05
Budget Procedures & Guidelines

The budget is structured to insure compliance with state law and all regulations of the Board of Regents, Texas State University System, and Sam Houston State University (SHSU). The budgeting process is designed to allow the setting of budgets which will enhance the achievement of goals. Operations of all activities will be within the appropriate budget categories. The budget allocation categories are as follows:

1. Administrative and Exempt Salaries -- Salaries of SHSU unclassified, non-faculty personnel. (701000, 701001)
2. Faculty Salaries -- Salaries paid to those holding SHSU faculty appointments for activities for which faculty workload credit is normally given. (700800, 700801, 700802)
3. Classified Wages -- Wages of SHSU classified personnel. (701500,701501)
4. Hourly Wages -- Hourly wages of SHSU hourly personnel and students. (701400, 701401)
5. Fringe Benefits – Benefits for SHSU employees. (701)
6. Longevity – Longevity pay for SHSU employees. (702200)
7. Maintenance and Operation -- All allowable expense (such as supplies and expendable equipment, purchased services, postage, freight and customs, communications, duplicating services, travel, utilities, scholarship, and capital outlay). (710,720,750,760,770)

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- (c) A determination made by the Comptroller of Public Accounts under Subsection (b) may be made for obligations incurred for the purchase or lease of automated information system equipment only if the agency has on file with the Legislative Budget Board a Biennial Operating Plan, including any amendments to the Biennial Operating Plan, and the plan has been approved by the Legislative Budget Board.
 - (d) If this section is violated, the State Auditor shall certify the fact of the violation and the amount of over-obligation to the Comptroller, and the Comptroller shall deduct an amount equivalent to the over-obligation from the salary or other compensation due the responsible disbursing or requisitioning officer or employee, and apply the amount to the payment of the obligation.
 - (e) This provision is specified pursuant to §10, Article XVI, Texas Constitution.
- B. Purchases of Supplies and Equipment: Under state regulations, a purchase order or procurement card (see PUR-08) must be used for any item bought by the University. A purchase order is issued by the Procurement Department after receiving a purchase requisition from the account manager.
- C. Period of Funding: The funds made available in the FY 20XX budget are for the period of September 1, 20XX through August 31, 20XX, and may not be used for any other period.
- D.

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1. Administrative and Exempt Salaries -- (nontransferable).
 2. Faculty Salaries -- (nontransferable)
 3. Classified Wages -- (nontransferable).
 4. Hourly Wages -- (transferable to 1, 3, 5).
 5. Maintenance and Operations -- (transferable to 1, 2, 3, 4).
- J. Transfer within a fund except for E&G (110100 and Designated Tuition (140100), one budget category to another are restricted as follows:
1. Administrative and Exempt Salaries -- (transferable to 2,3,4,5,6,7)
 2. Faculty Salaries – (transferable to 1,3,4,5,6,7)

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overlap will be made available from the operation and maintenance budget of the department requesting the overlap.

Approved by: President's Cabinet, June 2017
Reviewed by: Edgar Smith – Director of Budget,
Carlos Hernandez-