

# **Budget Planning Process and Procedures**

**Updated: 10/05/11**

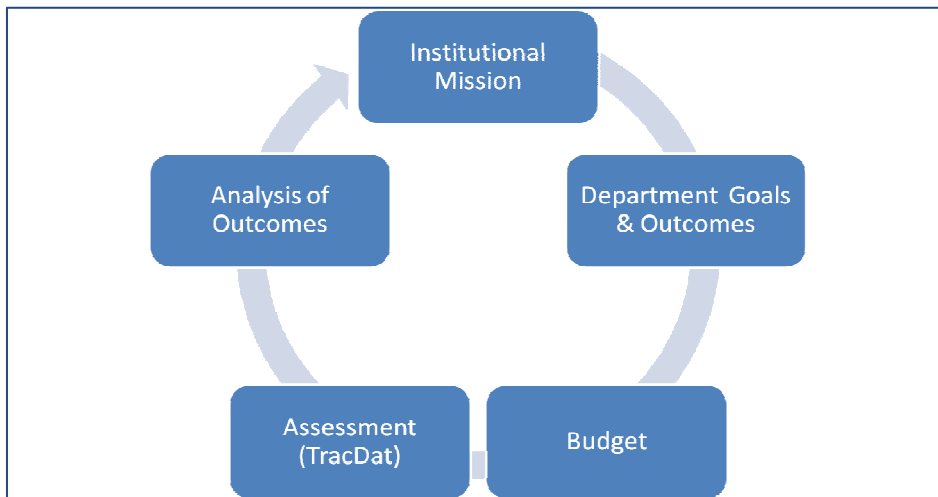
**Purpose:** To detail the budget process for the annual GovGuam Appropriated budget submittal, the Non-Appropriated funds budget, and the integration of program review into the budget and planning process.

- I. Annual GovGuam budget process.
  - a. The annual budget process begins in early November. A budget call is made to all departments.
  - b. The Budget Preparation training is provided to all Department Chairs and Administrative Assistants. (See the Budget Preparation power point file.) Department Chairs compile the budget request with input from their departmental constituents.
  - c. The Budget Request Template and the Budget Preparation Guideline is attached and should be used in the same format for department budget request submittals. Guidelines are based on the BBMR Budget Call document.
    - i. Each department is required to submit goals, performance indicators and proposed outcomes.
  - d. Due dates for submission to the department heads and division heads are stated on the guidelines.
  - e. After submission and review by department heads and division heads, the budget requests submitted to the Business Office for compilation.
  - f. Once compiled and reviewed for consistency and flow, the budget request is reviewed and approved by the following:
    - i. Resource, Planning, and Facility Committee
    - ii. College Governing Council
    - iii. President
    - iv. Board of Trustees
  - g. Once approved by the Board of Trustees, the finalized GovGuam budget request is provided to the Speaker of the Legislature, the Legislative Office of Budget and BBMR.
  - h. Budget hearing will be scheduled for each agency, at which time the President and Vice President for Finance and Administration and other related personnel will provide testimony and support for the annual budget request.
- II. Annual Non-appropriated funds (NAF) budget process.
  - a. The annual budget process begins in December/January. A budget call is made to all departments.
  - b. The Budget Preparation training is provided to all Department Chairs and Administrative Assistants. (See the Budget Preparation power point file.) Department Chairs compile the budget request with input from their departmental constituents.
  - c. The Budget Request Template and the Budget Preparation Guidelines is given to each department.

- i. The budget allocation for tuition and fee revenues is allocated based on BOT policy and resolution. (See BOT 5-2006, BOT 11-2000).
  - ii. Departments with an associated course fee, can request funding at this time.
  - iii. Departments running special projects will request for allocation through the NAF CE Special Projects budget.
- d. Due dates for submission to the department heads and division heads are stated.
- e. After submission and review by department heads and division heads, the budget requests submitted to the Business Office for compilation.
- f. Once compiled and reviewed for consistency and flow, the budget request is reviewed and approved by the following:
  - i. Resource, Planning, and Facility Committee
  - ii. College Governing Council
  - iii. President
  - iv. Board of Trustees

### III. Integration of Program Review Into the Budget and Planning Process

- a. Requirement - Standard III.d.1  
The institution clearly defines and follows its guidelines and processes for financial planning and budget development with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.
- b. GCC Process (Closing the Loop)

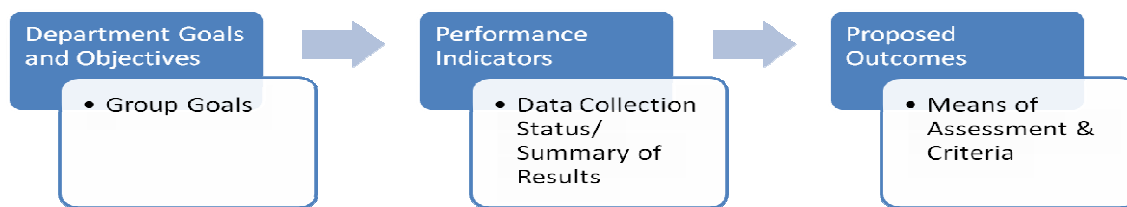


- c. Department Budget Request  
Departmental programs and Administrative Units define the following:
  - Departmental Goals and Objectives
  - Performance Indicators
  - Proposed Outcomes

d. Planning – Department Development



e. Linking Budget to TracDat



f. Analysis of Outcomes

Allows identification of gaps.  
Address program budget needs  
Personnel  
Equipment  
Supplies

g. Identify program changes

Reduce program size  
Place program on the shelf  
Grow program

h. Use of Assessment Results for Budget Planning

- i. TracDat - provides information on budget implications
- ii. Information given to Deans for institutional departments; Division heads for administrative departments.
- iii. Budget Implications identified supports budget requests.