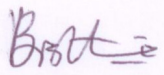





The Catholic University of Eastern Africa

TITLE	AUTHOR
<b>PROCEDURE FOR BUDGETING CUEA/DVC FIN/FIN/03</b>	<b>SENIOR ACCOUNTANT</b>
	NO. OF APPENDICES:
	<b>2 (TWO) (A-B)</b>
<b>AUTHORIZATION</b> This Standard Operating Procedure is issued under the authority of:	
TITLE	FINANCIAL ADMINISTRATOR
SIGNATURE	
DATE	23 February 2011
ISSUE DATE	23 February 2011
STAMP CONTROLLED / UNCONTROLLED	CONTROLLED
<b>NOTE:</b> <ol style="list-style-type: none"> <li>Write amendments on the page provided (Clause 0.2)</li> <li>Controlled copies of this document will be in the DVC Finance and Financial Administrator's offices.</li> </ol>	

**0. CONTENTS AND RECORD OF CHANGES**

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00		2 – Feb 2011

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**2. SCOPE .....2**

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**7.1 APENDIX A:PROCESS MAP**

**7.2 APPENDIX B:EXPENDITURE ACTIVITIES TEMPLATE**

**0.2 RECORD OF CHANGES**

<b>No.</b>	<b>Date</b>	<b>Details of Changes</b>		<b>Authorization</b>
	<i>(dd-mm-yy)</i>	<i>Page</i>	<i>Clause/sub clause</i>	<i>Title</i>

**0.3 Distribution / Circulation**

This standard operating procedure is available at relevant functions for authorized users.

**1.0 PURPOSE**

The purpose of this procedure is to ensure proper financial planning and controls.


**2.0 SCOPE**

This procedure covers the annual University budget for the financial period July to June.

**3.0 TERMS/DEFINITIONS**

3.1 Head of Department refers to line managers of different sections in the university.

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3.2 UMB: this refers to the University Management Board

#### **4.0 REFERENCES**

- 4.2 University Policies and Procedures Manual
- 4.3 Quality Management Manual

#### **5.0 PRINCIPAL RESPONSIBILITIES**

The Financial Administrator shall ensure that this procedure is adhered to.

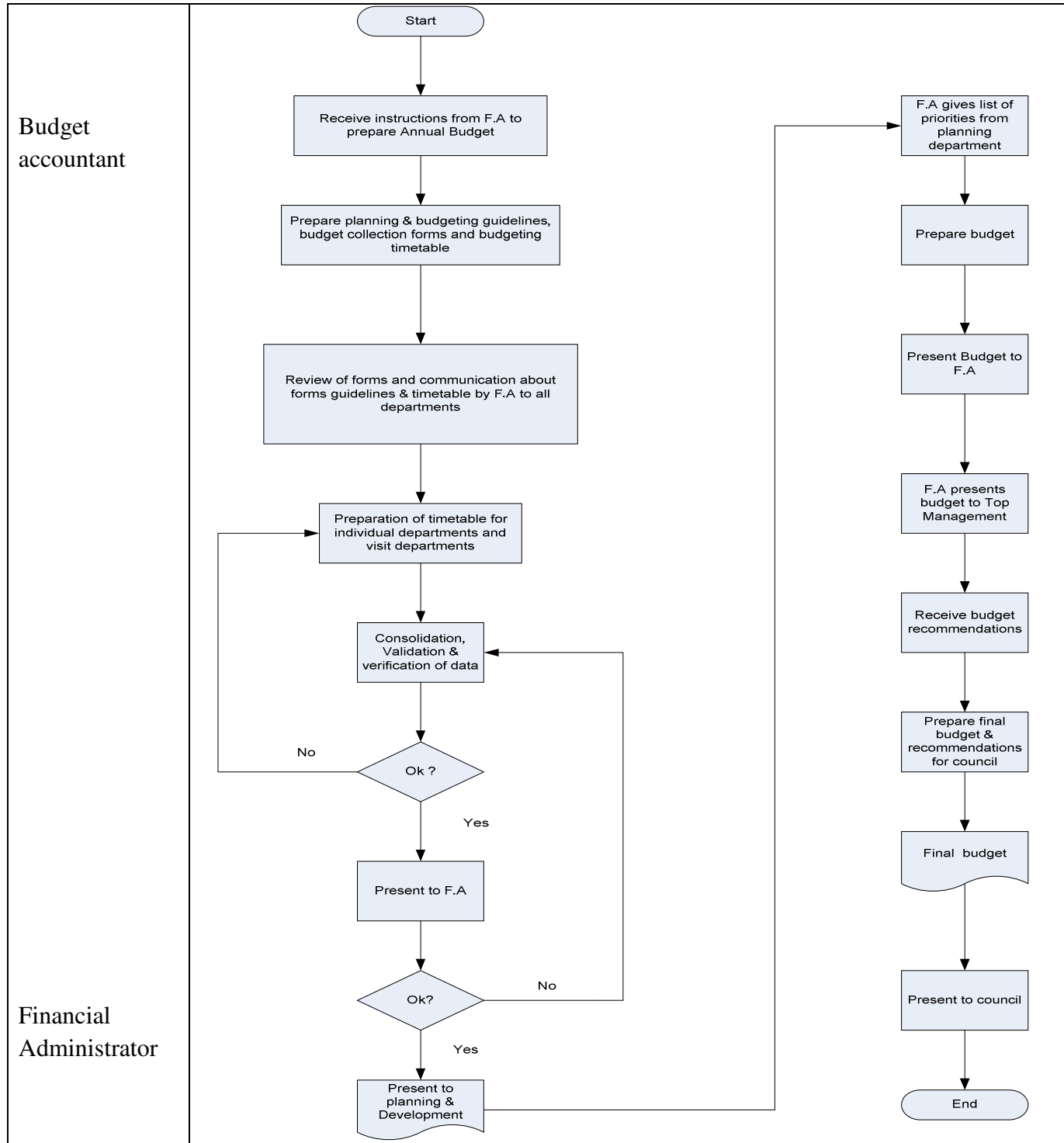
#### **6.0 METHOD**

- 6.1 The Budget Officer shall prepare data collection templates and present planning and budgeting guidelines to HODs after approval by the Financial Administrator.
- 6.2 The Budget Officer shall issue data collection templates to HODs electronically in March.
- 6.3 The HODs shall return dully filled data collection forms after three weeks.
- 6.4 The Budget Officer shall consolidate departmental plans and budgets for review by the Financial Administrator.
- 6.5 The Financial Administrator in consultation with the Management Accountant shall approve and present the consolidated departmental plans and budgets to the Planning and Development Committee.
- 6.6 The Planning and Development Committee shall deliberate on the consolidated plans and budgets.
  - 6.6.1 If the Planning and Development Committee does not approve, the consolidated plans and budgets shall be returned to the Financial Administrator for action.
- 6.7 If the Planning and Development Committee approves, the Budget Officer consolidates final draft for University Management Board for adoption.
- 6.8 The Management Accountant shall prepare final drafts for the University Council for approval.
  - 6.8.1 The University Council approves the budget with recommendations.
- 6.9 Upon the approval of the budget communication will be made to the departments on what has been approved by the Council for implementation.

#### **7.0 APPENDICES**

- 7.1 APPENDIX A:PROCESS MAP FOR BUDGET IMPLEMENTATION
- 7.2 APPENDIX B: EXPENDITURE ACTIVITIES TEMPLATE.

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Budget accountant

Financial Administrator

Revision

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7.2 APPENDIX B: EXPENDITURE ACTIVITIES TEMPLATE

THE CATHOLIC UNIVERSITY OF EASTERN AFRICA

EXPENDITURE ACTIVITIES FOR FINANCIAL YEAR XXXXXX

FACULTY/DEPARTMENT:..... DEAN/HOD.....

PERSONNEL ACTIVITIES		No. of staff	Proposed Additions staff	Entry Point	exits	staff development	Total expenditure	priority status
1	SALARIES & ALLOWANCES - FULL TIME							
2	CLAIMS - PART TIME LECTURERS,							
3	CLAIMS PROJECT SUPERVISION							
4	CLAIMS INDUSTRIAL ATTACHMENT							
5	CLAIMS INVIGILATION,							
6	CLAIMS RESEARCH,							
7	CLAIMS - EXTERNAL EXAMINERS							
8	CLAIMS FIELD WORK							
9	CLAIMS THESIS SUPERVISION							
10	CLAIMS - DISSERTATION SUPERVISION							
11	CLAIMS - TEACHING PRACTICE							
TRAVEL & TRANSPORT		Total No. of Trips	By Air			By Road	Total expenditure	
14	TRAVEL EXPENSES - LOCAL							
15	TRAVEL EXPENSES - INTERNATIONAL							
16	SUBSISTENCE ALLOWANCE							
17	OUT OF STATION ALLOWANCE,							
18	LUNCH ALLOWANCE,							
19	MILEAGE CLAIMS,							
20	PER DIEM							
21	BUS HIRE							

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	STATIONERY, PRINTING & BINDING	Quantity	Internal			3rd Party	Estimated cost	
22	BINDING COSTS							
23	PUBLISHING COSTS							
24	PRINTING COSTS							
25	STATIONERY EXPENSES -							
26	PHOTOCOPY EXPENSES,							
	SEMINARS, WORKSHOPS, CONFERENCES	No. of sessions	No. of staff			Location	Estimated Cost	
28	SEMINARS LOCAL							
29	SEMINARS INTERNATIONAL							
30	WORKSHOPS							
31	SYMPOSIUM ON NATURAL LAW							
32	CUEA PHILOSOPHY CONFERENCE							
33	THIRD WORLD STUDIES CONFERENCE							
34	OUTREACH PROGRAMMES							
	ICT ACTIVITIES:							
34	SOFTWARE LICENCE							
35	INTERNET EXPENSES							
36	APPLICATION DEVELOPMENT							
37	INFRASTRUCTURE DEVT							
38	REPAIRS & MAINTENANCE							

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<b>UTILITIES</b>		Unit of measure	Units of usage			Estimated cost	
39	ELECTRICITY COSTS						
40	WATER & SEWERAGE						
41	CITY COUNCIL LAND RATES						
42	CITY COUNCIL OTHERS						
43	COURIER & POSTAGE						
<b>EXHIBITIONS &amp; PROMOTIONS</b>		No. of activities	No. of staff			Location	Total
49	EXHIBITIONS						
50	PROMOTION EXPENSES						
51	ADVERTISING EXPENSES						
<b>STAFF TRAINING &amp; DEVELOPMENT</b>		Prog. Type	No. of staff			Location	Total
52	STAFF DEVELOPMENT EXPENSES						
53	STAFF COURTESY						
54	STAFF TUITION WAIVER						
<b>ADMIN EXPENSES:</b>		No. of Activities	No. of staff			Location	Total
55	MEDICAL EXPENSES	-	-			-	
57	MEDICAL INSURANCE						
58	GENERAL INSURANCE EXPENSE						
59	PROVIDENT FUND						
60	MOTOR VEHICLE INSURANCE						

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- 61 MOTOR VEHICLE RUNNING COSTS
- 62 REPAIRS & MAINTENANCE - BUILDING
- 63 EQUIPMENT LEASING
- 64 EQUIPMENT HIRE
- 65 FAMILY DISCOUNT
- 66 COMMITTEE EXPENSES - OTHER,
- 67 WORK STUDY EXPENSES,
- 68 STAFF WELFARE
- 69 WORK PERMITS EXPENSES
- 70 UNIVERSITY SCHOLARSHIP
- 71 SOLIDARITY GESTURES
- 72 HOUSE KEEPING SUPPLIES
- 73 PLANNING & DEVELOPMENT
- 74 YEAR END EXPENSES
- 75 AMECEA PASTORAL COMMUNITY SERVICE
- 76 COMMUNITY SERVICE DAY
- 77 CUEA DISASTER RESPONSE
- 78 CUEA ALUMNI
- 79 DEPRECIATION EXPENSES
- 80 LEGAL COSTS
- 81 INTEREST ON LOAN
- 82 SOCIAL FUNCTIONS,
- 83 AUDIT EXPENSES
- 84 CONSULTANCY COSTS
- 85 TELEPHONE EXPENSES - LANDLINE

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86	TELEPHONE EXPENSES - MOBILE						
87	MEMBERSHIP SUBSCRIPTIONS						
88	SUBSCRIPTIONS -						
89	SERVICE CONTRACTS						
90	SECURITY COSTS						
	<b>STUDENT ACTIVITIES</b>	No. of Activities	No. of students			Location	Total
87	CUSO EXECUTIVE ALLOWANCES						
88	CUSO COMMITTEE EXPENSES						
89	CLUBS & ASSOCIATIONS						
90	SPORTS EXPENSES						
91	CULTURAL FESTIVAL						
	<b>ACADEMIC ACTIVITIES</b>	No. of Activities	No. of staff			No. of students	Total
92	ADMISSION EXPENSES,						
93	PROGRAMME DEVT & SUBMISSION						
94	GRADUATION EXPENSES						
95	CERTIFICATION EXPENSES						
96	ACADEMIC FIELD TRIPS,						
97	UNIVERSITY RESEARCH						
	<b>NEW ACTIVITIES</b>	No. of Activities	No. of staff			No. of students	Total

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<b>CAPITAL EXPENDITURE</b>		No. of Items	Date required			Location	Estimated cost
1	FURNITURE AND EQUIPMENT						
2	EQUIPMENT						
3	FURNITURE						
4	ELECTRONIC EQUIPMENT						
5	COMPUTERS & ACCESSORIES						
6	HARD DISKS						
7	MONITORS						
8	PRINTERS						
9	UPS						
10	MOTOR VEHICLE						
11	LIBRARY BOOKS						

<b>CAPITAL EXPENDITURE - OTHERS</b>		No. of Items	Date required			Location	Estimated cost
12							
13							
14							

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