



Administrative Policies and Procedures

Procedure Number	Subject	Effective Date	Revised Date
BU-1.1.08	Budget Management	07/01/2007	

I. Overview

As a unit of the University System of Georgia that is governed by the system-wide Board of Regents, Bainbridge College prepares an annual budget consistent with the University System guidelines. The budget includes several funds: Education and General, Auxiliary Enterprises, Continuing Education, Capital Projects, Student Activities, and Technology Fees.

II. Education and General

Directors, chairs and other budget heads make budget proposal requests to members of the President's Cabinet. With this information, the President along with the Cabinet prepares a budget proposal for the College and presents it to the Board of Regents. The Board of Regents must approve budget requests by the President. These requests are then submitted to the Governor, who proposes a budget for the General Assembly's approval. Once approval has been made by the legislature, budget allocations are made by the Regents Central Office to all of the Systems institutions. The Vice President for Business Affairs with direction from the President and the Cabinet then re-evaluates all budget proposals, needs and salary adjustments based upon allocations to Bainbridge College. A budget is then submitted to the Board of Regents for final approval before the new fiscal year begins on July 1.

III. Auxiliary Enterprises

The budget managers within Auxiliary Enterprises present budget requests to the Controller. The Controller then prepares a budget based on these requests as well as revenue projections. The budget is submitted to the Vice President of Business Affairs for approval. Once approved by the Vice President, the budget is then presented to the President and the Cabinet for their review and approval. This budget is then forwarded on to the Board of Regents for their approval before the new fiscal year begins on July 1.

IV. Continuing Education



The Director of Continuing Education presents budget requests to the Vice President of Academic Affairs for approval. Once approved by the Vice President, the budget is then presented to the President and the Cabinet for their review and approval. This budget is then forwarded on to the Board of Regents for their approval before the new fiscal year begins on July 1.

V. Capital Projects

The College divides the Capital Budget into two separate areas: Unexpended Plant Fund and Reserve for Renewals and Replacement. The Director of Plant Operations and the Vice President for Business Affairs, along with input from various administrative units around campus assess facilities needs. From this assessment a list of projects are prioritized by the President and the Cabinet into the Five-Year Capital Outlay Plan. The President requests major and minor capital outlay items, as well as Major Repair and Rehabilitation (MRR) funds from the Board of Regents based on the Capital Outlay Plan. The approved allocation from the Board of Regents along with interest income and various donations comprise the sources of the Unexpended Plant budget. This budget is submitted to the Board of Regents for final approval before July 1.

VI. Student Activities

The Controller projects out total funding available from the student activity fees. Based upon this projection, 80% of the allocation is distributed to student government and 20% of the allocation is distributed to the Vice President of Student Affairs. Both of these groups hold budget hearings with various student-related groups to determine how these funds will be allocated. The Controller prepares the student activities budget based upon their requests. The President and the Cabinet approve the budget before being submitted to the Board of Regents for final approval.

VII. Technology Fees

The Controller projects out total funding available from the technology fees. The Director of Technology Services is then informed of the projection and bases the budget request on the projected fee revenue. The budget request is forwarded to the President and the Cabinet for approval. Once approved, the Controller then prepares the budget request that will be submitted to the Board of Regents for final approval.

VIII. Budget Management



Sound budgetary management is the responsibility of each department. Each department head is responsible to his/her division head for maintaining budget control. In order for the College to maintain financial solvency, it is essential that each department operate within its budget. The College based upon latest fiscal information or changing priorities makes budget amendments as necessary. Each of these amendments is submitted to the Board of Regents for final approval.

IX. Budget Reports

Usually within five working days of the end of the month (excluding June) each department head should receive a cumulative report, which allows comparison of budgeted and actual expenditures. This report (the Appropriations/Expenditures Report) should be reviewed, with any apparent errors or omissions reported to the Controller. Monthly reports for student activities organizations are sent to the Director of Student Activities for distribution to the various departments.