



**JARAMOGI OGINGA ODINGA UNIVERSITY  
OF SCIENCE AND TECHNOLOGY**

**DOCUMENT : PROCEDURES FOR BUDGETING AND BUDGETARY CONTROL**

**DOC. NO. : JOOUST/PAF/FIN/OP 36**

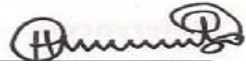
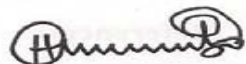

**AUTHORIZED BY : DEPUTY VICE-CHANCELLOR SIGNATURE: **  
**PLANNING, ADMINISTRATION AND FINANCE**

**ISSUED BY : FINANCE OFFICER SIGNATURE: **

**0.1 DOCUMENT DISTRIBUTION**

S.NO	TYPE	OFFICE
i.	Original	QMR
ii	Copy	DVC, PAF
iii	Copy	FO
iv.	copy	FH
v.	Soft Copy	JOOUST Website by password

**0.2 DOCUMENT CHANGES**

DATE	CHANGES	AUTHORIZED BY
27/04/2012	Added time limits to the procedure methods to make them efficient, effective and measurable.	
29/4/2013	Procedure reviewed to reflect change of Status from BUC to JOOUST	
30/4/2015	Procedure reviewed for adequacy	

<b>ISSUE NO:</b> 001	<b>REVISION NO:</b> 03	<b>DATE OF ISSUE:</b> 15 <sup>TH</sup> OCTOBER, 2011
-------------------------	---------------------------	---

**1.0 Purpose:** To ensure efficiency, effectiveness and transparency in Budgeting and Budgetary Control.

**2.0 Scope:** This procedure covers all processes of Budgeting and Budgetary Control in JOOUST.

- 3.0 References:**
- i. ISO 9001:2008 Standard
  - ii. JOOUST Quality Manual
  - iii. JOOUST Statutes
  - iv. JOOUST Financial Management Policy Manual
  - v. Public Financial Management Act, 2012
  - vi. State Corporations Act, cap 446
  - vii. National Treasury Regulations
  - viii. National Treasury Circulars

**4.0 Terms and Definitions**

- i. **VC:** Vice-Chancellor
- ii. **JOOUST:** Jaramogi Oginga Odinga University of Science and Technology
- iii. **UMB:** University Management Board.
- iv. **DVC (PAF):** Deputy Vice Chancellor, Planning, Administration and Finance
- v. **FO:** Finance Officer.
- vi. **DFO (PBF):** Deputy Finance Officer, Planning, Budgeting and Final Accounts
- vii. **VBA:** Vote book Accountant
- viii. **FHs:** Functional Heads (DVC, Deans, Directors, Registrars, Heads of Sections/Units, Chairpersons of Departments)

**5.0 Responsibility:**

<b>ISSUE NO:</b> 001	<b>REVISION NO:</b> 03	<b>DATE OF ISSUE:</b> 15 <sup>TH</sup> OCTOBER, 2011
-------------------------	---------------------------	---

Finance Officer shall be responsible for the implementation and effective supervision of this procedure.

## **6.0 Method**

### **6.1 Budgeting and Budgetary Control**

- 6.1.1 The FO shall request all the departments to come up with their budget proposals by 31<sup>st</sup> October of every year and present it to the Budget Committee by 15<sup>th</sup> of November of every year.
- 6.1.2 FO shall consolidate all the departmental budget proposals into a University-wide budget by 30<sup>th</sup> November of every year.
- 6.1.3 The FO shall present the consolidated budget proposal to the Budget Preparation and Allocation Committee where all the vote holders shall make a case for their requests by 15<sup>th</sup> December of every year.
- 6.1.4 The FO shall present the proposed consolidated budget to the UMB for consideration and appropriate realignments before the 10<sup>th</sup> of January of every year.
- 6.1.5 The VC shall present the Budget to the University Council by 15<sup>th</sup> of January of every year for approval.
- 6.1.6 The VC shall forward the approved budget to the Ministry in charge of university education and the National Treasury by 31<sup>st</sup> January of every year for approval by Parliament.
- 6.1.7 The FO shall align the approved budget to the needs of the University and as approved by Council by 30<sup>th</sup> May of every year after receiving the Cabinet Secretary in charge of university education's communication of the approval by Parliament.
- 6.1.8 The DFO (PBF) <sup>sh</sup>all recast departmental votes and enter the approved consolidated university-wide budgetary allocations into the vote book system as per departmental vote heads by 30<sup>th</sup> of June every year.
- 6.1.9 The FO shall before June 30<sup>th</sup> every year communicate to all AIE holders the following Financial Year's departmental approved budget.
- 6.1.10 The VBA shall vote all the University expenses before they are incurred.
- 6.1.11 FO shall ensure that only the expenses that have been budgeted for and whose votes are still sufficient are voted.
- 6.1.12 The VBA shall forward votes that have been exhausted to the DFO (PBF) for necessary action.

<b>ISSUE NO:</b> <b>001</b>	<b>REVISION NO:</b> <b>03</b>	<b>DATE OF ISSUE:</b> <b>15<sup>TH</sup> OCTOBER, 2011</b>
--------------------------------	----------------------------------	---

- 6.1.13 The DFO (PBF) shall on a quarterly basis prepare budget verses actual expenditure reports and shall make suggestions to the FO on how to remedy the depleted budget lines before the end of the financial year.
- 6.1.14 The DFO (PBF) shall submit the variance report to the FO for further consideration with the relevant authorities for appropriate action.
- 6.1.15 The FO shall ensure that all remedial actions taken on the budget are consistent with all the relevant laws governing public financial management.

<b>ISSUE NO:</b> 001	<b>REVISION NO:</b> 03	<b>DATE OF ISSUE:</b> 15 <sup>TH</sup> OCTOBER, 2011
-------------------------	---------------------------	---