



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

DOCUMENT : PROCEDURES FOR BUDGETING AND BUDGETARY CONTROL

DOC. NO. : JOOUST/PAF/FIN/OP 33

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

ISSUED BY : FINANCE OFFICER SIGNATURE: 

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0.2 DOCUMENT CHANGES

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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 9001:2015 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 Acronyms, Abbreviations and Definitions

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

5.0 Responsibility:

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

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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 31st October of every year and present it to the Budget Committee by 15th of November of every year.
- 6.1.2 FO shall consolidate all the departmental budget proposals into a University-wide budget by 30th 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 15th 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 10th of January of every year.
- 6.1.5 The VC shall present the Budget to the University Council by 15th 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 31st 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 30th 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) shall recast departmental votes and enter the approved consolidated university-wide budgetary allocations into the vote book system as per departmental vote heads by 30th of June every year.
- 6.1.9 The FO shall before June 30th 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.
- 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.

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- 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.

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