PLANNING AND BUDGETING PROCESS

Accountability and Reporting

1) The Vice President of Administration and Finance/Chief Financial Officer will report on prior year budgets and actual expenses by cost center, carry forward balances and quarterly expenditure reports to PAB, PRBC, and Academic Senate. Reports to the Academic Senate will happen in the Fall and Spring semesters.

2) Budget and actual financial data shall be reported to the university annually and shall be made easily accessible to the campus community via the budget website.

3) PRBC agendas and reports will be available and shall be maintained as a part of the budget website. From this website, there will be links to budget-related policies and procedures and other campus budget reports as well as system-wide budget and financial data. The Chair of PRBC will make these documents available to the budget office within 24 h of the meeting.

4) Budget Inquiries: Any member of the Academic Senate can submit questions regarding budgeting and planning to PRBC. PRBC can answer the inquiry or transmit the inquiry to the appropriate person who can provide the information to PRBC. PRBC will report back to the Senator and to Senate Executive Committee their response to the inquiry.

CSU System Budget Calendar

All University planning and budget processes are driven by the State and CSU budgeting cycles (see http://finance.fullerton.edu/budget/budgetcalendar.asp). The fiscal year runs from July 1 until June 30.

CSUF University Planning and Budgeting Guidelines

Summer

1) President and executive leadership review University mission, strategic plan, and PRBC recommendations.

2) President will finalize the Budget Memorandum, which will also include budget planning guidelines for the upcoming budget cycle, e.g., FTES targets, and strategic priorities to the campus community.

Fall

1) President will present the finalized Budget Memorandum to PRBC.

2) PRBC will review
   a. Its roles and responsibilities according to University Policy,
   b. The CSUF Budget Basics Presentation (Budget 101) by the Administration and Finance Budget Staff,
   c. The President’s Budget Memorandum, and
d. Current challenges and opportunities for CSUF.

3) PRBC will review the current progress towards meeting the objectives of the strategic plan and develop strategic priorities for next year’s budget.

4) Division heads will present the following to PRBC:
   a. Key performance indicators demonstrating how the division is meeting the objectives of the Strategic Plan and University mission,
   b. Changes in their division organizational structure,
   c. Report how any funds allocated via this process in the previous years budget were used in response to the President’s Budget Memorandum, and
   d. Unmet needs related to strategic priorities.

5) PRBC issues call for Strategic Initiative Proposals (?)

Spring

1) PRBC or an Ad Hoc charged by PRBC reviews Strategic Initiative Proposals (?)

2) PRBC reviews results from completed Strategic Initiative Proposals and publicizes them to the campus community.

3) Division heads will develop a unified, university wide budget scenario for presentation and discussion at PRBC.

4) PRBC provides written recommendations to the President on Budget Priorities based on the University mission and Strategic Plan, progress made towards meeting the objectives of the Strategic Plan, PRBC’s strategic priorities, and Division head’s budget scenarios.

5) PRBC will appoint a subcommittee of members who will be available over the summer, in the event that a quorum of the full committee is not available, to provide recommendations if last minute changes in the budget allocation require immediate, significant budget adjustments. The Chair of the Academic Senate or his/her designee will act as the Senate Executive Committee liaison during the summer.

Source: PRBC 3-20-09

EFFECTIVE DATE: August 24, 2010
Supersedes: UPS 100.201 dated 4-28-98
and ASD 09-85