



## **BUDGET DEVELOPMENT PROCEDURES #51001.5**

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Related Policies

**Budget Development Timeline Policy #51001**

**Budget Implementation Procedures #51002.5**

**Budget Revision Procedures #51003.5**

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**Effective Date:** August 1, 2009

**Revised Date:** July 16, 2025

**Responsible Office:** Office of Budget and Financial Planning

**Division:** Finance

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### **I. PURPOSE/OBJECTIVES**

This procedure outlines the steps undertaken to develop Grambling State University's annual organizational/departmental Operating budgets. It encompasses the campus process and the guidelines set forth by Act 49 which prescribes the content and format of budget documents for higher education budget units.

### **II. ANNUAL BUDGET DEVELOPMENT PROCEDURES**

- A. In November, the Vice President for Finance apprises the President and the Cabinet of the ensuing year's appropriation. During this meeting, Vice Presidents establish a conceptual framework for prioritizing budgetary requests and realignments in accordance with the University's missions, goals and institutional objectives.
- B. In November, the Director of Budget and Financial Planning and Senior Associate Vice-President Finance meets to review and revise the Budget Development Process and the Budget Request Packet which includes the budget process, timeline and instructions.
- C. By the end of February, the Vice President for Finance reviews, revises, and/or approves the Budget Development Process and the Budget Request Packet.
- D. By the first week of March, the Office of Budget and Financial Planning disseminates the Budget Request Packet to the President, Vice Presidents and Deans and Unit Heads via email.
- E. Immediately upon receipt of the Budget Request Packet, departments may schedule an appointment with the Office of Budget and Financial Planning for in-depth assistance with their Budget Request Packets.
- F. Upon emailed requests from their respective Dean or Department Head, departments will be provided current salary data from the Office of Budget and Financial Planning, which will assist with completing the Budget Request Packet.

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- G. In March, Vice Presidents meet with their respective Deans and Department Heads/ Unit Heads to review budgetary requests and reinforce the conceptual framework for prioritizing requests and realignments in accordance with the University's mission, goals and institutional objectives.
- H. By the end of March, the Budget Request Packets must be completed and returned via email by Vice Presidents using one consolidated file to the Office of Budget and Financial Planning for compilation.
- I. By the second week of April, the compiled Budget Request Packets are presented as an initial draft of the proposed base budget for the Vice President for Finance's review, revision and/or approval.
- J. During April, Vice Presidents will meet again with their respective departments to finalize budgetary requests.
- K. By the end of April, Vice Presidents finalize proposed base budgets with the Office of Budget and Financial Planning.
- L. By mid-May, the ensuing fiscal year's proposed budget is reviewed by the Vice President and Senior Associate Vice President for Finance for any changes.
- M. By the end of May, the Office of Budget and Financial Planning finalizes the ensuing year's proposed budget and presents to the Vice President for approval.
- N. By June 30th, the ensuing year's proposed budget is finalized contingent upon other considerations that may be made by the State.
- O. Beginning July 1<sup>st</sup>, the Office of Budget and Financial Planning will prepare the budget, entering the final proposed university data into the template/format provided by the University of Louisiana Systems Office. The completed template/format will be reviewed and signed by the University President and then submitted to the University of Louisiana Systems Office on August 1<sup>st</sup>.
- P. By August 15<sup>th</sup>, departments should have access to their Operating Budgets in Banner.
- Q. By September 1<sup>st</sup>, the Office of Budget and Financial Planning completes a final presentation of the budget, formatted for submission to the Louisiana Board of Regents.

### III. ACCREDITATION

Grambling State University is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate, master's, and doctorate degrees. GSU also may offer credentials such as certificates and

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diplomas at approved degree levels. Questions about the accreditation of GSU may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website ([www.sacscoc.org](http://www.sacscoc.org))

### **IV. REVISION/REVISED HISTORY**

August 1, 2009 Effective date

January 23, 2020 Revised

March 15, 2022 Reviewed

July 16, 2025 Revised