



BUDGET IMPLEMENTATION PROCEDURES #51002.5

Related Policies

Budget Development Timeline Policy #51001

Budget Implementation Procedures #51001.5

Budget Revision Procedures #51003.5

Effective Date: August 1, 2019

Revised: July 16, 2025

Responsible Office: Office of Budget and Financial Planning

Division: Finance

I. PURPOSE/OBJECTIVE

This procedure provides guidance as to how budgets are established and processed by Grambling State University to assure that funding limits are not exceeded, and available funds do not lie dormant.

II. ANNUAL BUDGET IMPLEMENTATION

Grambling State University's Operating Fund budget is generally established in the Banner System by the third week in August. It reflects the planned operating revenues and expenditures of the University for the ensuing fiscal year by organizational hierarchy. Once the budget has been established, departments/organizations may view their budgets and commence with processing their departmental spending requests as follows:

A. VIEWING DEPARTMENTAL BUDGETS

Each year, the President and Vice Presidents are provided an official copy of the current year Operating and Auxiliary Fund budgets. Copies are emailed to the President and Vice- Presidents' offices. Departments can view their budgets via the Banner System.

B. PROCESSING SPENDING REQUESTS

Expenditure budgets are established at the major pool account line such as Travel, Operating Services, Supplies, etc., but are processed at the detailed account line such as Travel In-State, Travel Out-of-State, Utilities and Office Supplies. Departments must submit spending requests at the detail account line for an amount not to exceed the available balance in the major pool account line. Departments needing to process requests in excess of the available balance in the major pool account line should refer to the Budget Revision Procedure.

III. ACCREDITATION

Grambling State University is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate,

BUDGET IMPLEMENTATION PROCEDURES #51002.5

master's, and doctorate degrees. GSU also may offer credentials such as certificates and 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)

IV. REVISION/REVISED HISTORY

January 23, 2020 Revision date

March 15, 2022 Reviewed

July 16, 2025 Revision date