**Procedure No:** ACA-PROC-COMP-0001  
**Procedure Title:** Budget Preparation Procedure  
**Related Policy:**  
- ADM-POL-COMP-0001 Budget Preparation Policy  
- ADM-POL-COMP-0002 Salaries, Wages, and Benefits Budget Policy  
- ADM-POL-COMP-0003 Student Related Programs and Discounts Policy  
- ADM-POL-COMP-0004 Travel, Communication and Representation Expenses  
- ADM-POL-COMP-0005 Capital Expenditure Policy  
**Date of Issuance:** S.Y. 2009-2010  
**Effectivity:** S.Y. 2009-2010 to present  
**Page Number:** One (1)  
**Office of Origin:** Office of the Comptroller  
**Procedure Description:** This procedure defines the task and provisions involved in the preparation of the annual departmental budget.  
**Areas of Responsibility:** Office of the Comptroller  
**Procedure Details:**  
1. The Budget Committee in coordination with the Academic Heads projects the enrollment for the succeeding school year.  
2. The Comptroller, in behalf of the Budget Committee, presents the projected enrollment, income and proposed budget allocation to the members of the Management Committee.  
3. The Department Heads allocates their budget for their operations and approved projects and activities based on their operational plan.  
4. The Department Heads fills in the budget template provided by the Office of the Comptroller. The Department Head should ensure that he is abiding by the prescribed policies on Salaries, Wages, Benefits, Student Related Discounts, Travel, Transportation, Communication, and Capital Expenditure Policy.  
5. The accomplished budget template is submitted by the Department Heads to the Budget Officer.  
6. The Office of the Comptroller schedules a Budget Hearing where Department Heads can defend and explain their budgeted activities.  
7. The final departmental budget is resolved in the Budget Hearing.  
8. The Vice President for Financial Affairs consolidates the departmental budgets and formulates the master budget.  
9. The master budget is presented to the Board of Trustees by the Vice President for Financial Affairs.  
10. In cases there are revisions, the necessary adjustments prescribed by the Board of Trustees are followed.  
11. The approved master budget is followed and each department is given final and approved copies of their departmental budget.  
**Procedure Approval Authority:** Comptroller  
**References:**  
**Definition:**  
**Help Page:** Office of the Comptroller  
**Prepared by:** Planning, Funding and Development Office  
**Approved by:** Asst. Prof. Vital de las Alas  
**Date of Approval:** [Signature]

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