

# Standard Operating Procedure

## Division Budget Preparation and Submission

### 1. Purpose

To establish a standardized process for the preparation, review, and submission of the division's annual budget in accordance with organizational guidelines.

### 2. Scope

This procedure applies to all units within the division responsible for budget planning, preparation, and reporting.

### 3. Responsibilities

- Division Head:** Oversees budget preparation and final submission.
- Unit Managers:** Prepare unit-level budget inputs and justifications.
- Finance Coordinator:** Compiles and reviews budget submissions for completeness and accuracy.

### 4. Budget Preparation Format

Account Code	Budget Item	Description	Requested Amount	Justification
6010	Salaries	Staff and employee salaries		
6020	Office Supplies	Stationery, consumables		
6030	Travel	Business trips, training		
6040	Equipment	Computers, printers		
Total				

### 5. Procedure Steps

- Unit managers prepare initial budget requests using the provided format.
- Justify each line item with a brief explanation in the 'Justification' column.
- Finance coordinator reviews unit submissions for completeness and consistency.
- Compile the division budget and present to the Division Head for approval.
- Submit the approved budget to the central finance office by the specified deadline.

### 6. Review and Updates

This SOP will be reviewed annually or as needed to ensure alignment with organizational requirements.

### Important Notes:

- All budget submissions must use the standardized format to ensure consistency.
- Accurate justifications help to prioritize and defend budget requests.
- Submission deadlines must be strictly followed to align with organizational planning cycles.
- Retain supporting documents for audit and reference purposes.