

## **Guidelines in the Development of Expenditure Budgets**

The office/campus expenditure budgets must be categorized under the following priorities:

### 1. Fixed budgets

- Salaries and benefits for filled positions
- Housing budgets for filled positions
- Utilities and fuel
- Communication budget for internet
- Fixed rental costs
- Repairs and maintenance
- Insurance
- Student activities and services budget
  - Student recruitment (travel)
  - student activities
- Office supplies (minimum provision of \$500 per employee/faculty)
- Accreditation annual fee and visits
- Audit, retirement and other professional fees
- Maintenance of MIP, TRACDAT and SIS
- Contracts for overload, part time and summer instructors

### 2. Priority budgets

- Salaries and benefits for approved vacant positions
- Provisions for step increases
- Recruitment and repatriation
- Staff development
- Tutoring contracts
- Housing budgets for vacant positions
- Site visits
- Additional office supplies
- Reference materials
- Other accreditation activities
- Additional repairs and maintenance
- Computer, equipment and other fixed assets

### 3. Other budgets

- Salaries and benefits for new positions and programs.
- Travel budget
- Vehicle budget
- All other budgets