



‘येथे बहुतांचे हित !’

MARATHWADA MITRA MANDAL, PUNE

202/A, Deccan Gymkhana, Pune - 411004

Registration Under Societies Registration Act 1860-Mah./523 Dated 06/01/1967

Registration Under Bombay Public Trust Act 1950-F-338(P) Dated 19/01/1967

Tel. : 020-25665320, 8149032328 | Telefax : 020 -25653039

E-mail : mmmandal67@gmail.com

Shivajirao D. Ganage, President

Bhausahab G. Jadhav, Exe. President

Kishor H. Mungale, Secretary

Annual Budget – Flow Chart

Marathwada Mitra Mandal, Pune

Introduction

- I. The Annual Budget is a vital financial planning and control instrument for Marathwada Mitra Mandal, Pune and all Schools, Colleges, and Institutions run by the Parent Trust. The budget preparation process is structured, participative, time-bound, and aligned with academic objectives, statutory requirements, and financial discipline.
- II. This document describes the complete flow of activities, responsibilities, timelines, and review mechanisms involved in the preparation, scrutiny, approval, execution, and revision of the Annual Budget.

Step-I Issue of Circular with Budget Guidelines and Formats (Schedule Date: 18 January)

The Central Office of Marathwada Mitra Mandal, Pune, being the Parent Body, issues a formal circular to all Schools, Colleges, and Institutions under its management.

The circular includes:

- I. Detailed guidelines for preparation of the Annual Budget
- II. Prescribed budget formats
- III. Timelines for submission at various levels
- IV. Instructions regarding supporting documents and statutory compliance

All institutions are instructed to prepare and submit their Annual Budget strictly within the stipulated schedule.

Step-II Compliance with Central Office Guidelines (Schedule Date: 18 January)

The Heads of Schools / Colleges / Institutions are directed to:

- I. Carefully study and comply with the guidelines issued by the Central Office
- II. Ensure that budget proposals are realistic, need-based, and aligned with institutional objectives
- III. Follow Government resolutions, UGC norms, University rules, and other statutory provisions
- IV. Non-compliance or deviation from prescribed formats may result in delay or rejection.

Step-III Internal Office Circular to Departments / Branches (Schedule Date: 18 January)

An internal office circular is issued by the Head of the Institution to:

- I. All Academic Departments
- II. Administrative Branches
- III. Support and Functional Units





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Each department/branch is instructed to prepare and submit its Departmental/Branch Budget, considering academic plans, operational requirements, and anticipated expenditures for the forthcoming financial year.

Step-IV First Departmental / Branch-Level Budget Meeting (Schedule Date: 20 January)

The first meeting is conducted at the departmental/branch level involving:

- I. Heads of Departments (HODs)
- II. Deans
- III. Concerned teaching and non-teaching staff

The meeting focuses on:

- I. Overall academic and administrative objectives
- II. Priority areas and future plans
- III. Educational programmes and institutional development goals
- IV. Applicable Government rules, regulations, and policies
- V. Compliance with statutory authorities
- VI. Applicable taxes, levies, and financial obligations

Each department prepares preliminary budget proposals based on the academic year's requirements.

Step-V Second Departmental / Branch-Level Budget Meeting (Schedule Date: 23 January)

The second meeting is held to discuss detailed financial requirements, including:

- I. Purchases of equipment and teaching aids
- II. Research and Development activities
- III. Repairs and Maintenance
- IV. Recurring expenditure (salaries, utilities, consumables)
- V. Non-recurring expenditure (capital assets, infrastructure)
- VI. Expected fee income
- VII. Other recurring and non-recurring receipts
- VIII. This step ensures realistic estimation of income and expenditure.

Step-VI Third Departmental / Branch-Level Budget Meeting (Schedule Date: 25 January)

The third meeting is convened for:

- I. Finalization of the Departmental/Branch Budget
- II. Rationalization of expenditure proposals
- III. Alignment with institutional priorities and financial capacity

The finalized departmental budget is approved at the department level.





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Step-VII Submission of Departmental / Branch Budget to the Principal (Schedule Date: 27 January)

Each department/branch submits its finalized budget proposal along with necessary justifications and documents to the Principal / Head of the Institution for consolidation.

Step-VIII Scrutiny and Finalization at Institutional Level (Schedule Date: 29 January)

The Principal scrutinizes departmental budgets in consultation with:

- I. HODs
- II. Deans
- III. Accounts Department staff

This stage ensures:

- I. Elimination of duplication
- II. Financial discipline
- III. Compliance with norms
- IV. Balancing of income and expenditure

Necessary modifications are made before consolidation.

Step-IX Consolidation of Institutional Budget (Schedule Date: 5 February)

All departmental and branch budgets are consolidated into a single institutional budget and prepared for submission to the Parent Body.

Step-X Submission to Parent Body (Schedule Date: 7 February)

The School / College / Institution submits its consolidated budget along with:

- I. Supporting statements
- II. Comparative figures of previous years
- III. Justifications for major variations

The budget is submitted for review, suggestions, and approval.

Step-XI Scrutiny at Central Office Level (Schedule Date: 15 February)

The Central Office conducts a joint scrutiny involving:

- I. Sub-Committee of the Governing Body
- II. Heads of Institutions

The budget is examined for:

- I. Financial viability
- II. Policy compliance
- III. Strategic alignment with Trust objectives

Suggestions and corrections are incorporated.





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Step-XII Consolidation of All Institutional Budgets (Schedule Date: 20 February)

The Management consolidates budgets of all Schools, Colleges, and Institutions.

The fine-tuned consolidated budget is placed before the Executive Committee for deliberation.

Step-XIII Approval by Executive Committee (Schedule Date: 22 February)

The Executive Committee approves the consolidated Annual Budget. The approved budget is:

- I. Notified before 28 February
- II. Funds are released as per approved provisions and requirements

Step-XIV Submission to Charity Commissioner (Schedule Date: On or before 28 February)

The Parent Body submits the approved Annual Budget to the Office of the Charity Commissioner, Pune Region, in the prescribed format as per Section 31A of the Bombay Public Trust Act, 1950.

Step-XV Communication of Approved Budget (Schedule Date: 1 March)

After approval, the sanctioned budget is communicated to:

- I. Heads of Institutions
- II. Concerned departments

This enables execution and financial planning for the new financial year.

Step-XVI Re-appropriation and Mid-Year Review (Schedule Period: September – October)

The Principal / Head of Institution, in consultation with Management:

- I. Reviews financial status periodically
- II. Ensures expenditure is within allocated limits
- III. Proposes re-appropriation, if required, with justification

Step-XVII Approval of Revised Budget (Schedule Date: October)

Any revised or re-appropriated budget is placed before the Executive Committee for scrutiny and approval.

Step-XVIII Final Approval and AGM Ratification

- I. The Annual Budget is approved by the Executive Committee of Marathwada Mitra Mandal, Pune
- II. Subsequently, the consolidated budget is placed before the Annual General Body Meeting for final approval





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Step-XIX Periodic Review and Modification

The Annual Budget may be reviewed and revised due to:

- I. Revision of fees
- II. Introduction of new courses or branches
- III. Changes in Government policy
- IV. Salary revisions due to Pay Commission or DA
- V. Increase in taxes, GST, or statutory levies
- VI. Inflation and price rise of commodities
- VII. Unforeseen academic or administrative requirements

All revisions require proper justification and approval of the Executive Committee.

Step-XX Flexibility and Rescheduling

The schedule and steps of the budget process may be re-scheduled:

- I. Based on institutional needs
- II. As directed by Management
- III. Due to statutory or regulatory requirements

The final budget may be modified before sanction if deemed necessary in the interest of the institution.

Conclusion

This structured Annual Budget flow ensures financial discipline, transparency, statutory compliance, and participative governance across all institutions under Marathwada Mitra Mandal, Pune, while allowing flexibility to respond to dynamic educational and economic conditions.



Secretary

Marathwada Mitra Mandal, Pune



Executive President

Marathwada Mitra Mandal, Pune