

**Program Review**  
**Budget Analyst's Office**  
**De Anza College**

**December, 2008**

**1. Mission of Office**

The mission of the De Anza College Budget Analyst is to provide a high level of service and support in the analysis and monitoring of campus budgets and accounts in accordance with policies and procedures established by the District Accounting office. In addition to working closely with District accountants and managers to meet accounting standards and critical deadlines, this includes maintaining strong service-oriented relationships with campus administrators, managers, and staff in the communication of information, and in the maintenance of accurate and detailed accounting entries and records.

**2. Descriptive Summary**

This is a very busy office and the functions of this office include but are not limited to: analyzing campus budget information, preparing account analyses and reports for administrators and staff, and serving as a resource analyst to all budgeters and staff; identifying, researching and analyzing financial issues and recommending solutions; providing one-on-one and small-group training in the use and understanding of MERS, FRS and Maui. Responsible for various aspects of the campus budget development processes and assisting in college financial planning. Prepare and/or verify budget and expense transfers for accuracy and compliance with existing policies and procedures. Provide campus accounting support and appropriate control documents to District Accounting. Work with FR and HR programmers to identify and solve system problems.

**Number of FTE:** Staffed by one full-time classified Budget Analyst (N-54)

**B Budget summary**

B Budget is provided under the department of Budget and Personnel.

**Strengths:** One highly qualified staff member supports the Director for Budget and Personnel and Vice President of Educational Resources and College Operations, in addition to providing support, research, training, and assistance to all levels of administrators and staff, both at the Campus level and in District Accounting, on a daily basis.

**Weakness:** Storage needs will become an issue. Because audit trails require extensive records and the maintenance thereof, more space will be needed in the future.

**Trends:** Providing a high level of service, support and stability to Campus and District administrators and staff. This office strives to ensure that Campus personnel know they can rely on this office to meet their needs for assistance, training and support.

### **3. Quantitative Workload Measurements**

	<b>06/07</b>	<b>07/08</b>	<b>% chg</b>
Expense Transfers	2,087	3,058	47%
Budget Transfers	363	300	-21%
Labor Reallocations (usually 2 entries for each request)	3,573	1,954	-83%
Budget Revisions	429	248	-73%
Interfund Transfers (5 entries for each transfer)	8	0	-100%
Float Requests (2 entries for each request)	40	62	55%
Monthly chargebacks for Postage & Reprographics (2 batches per month; usually between 2,500-3,500 entries combined, all of which must be checked for accuracy prior to processing)	52	65	11%
New Accounts/Changes to Accounts	265	244	-9%
Budget Entries (prepared February-June for new FY)	540	601	11%

In addition:

- Prepare monthly B & C Budget Spending Analysis and Materials Fee Account Balances report for distribution to all campus administrators, budgeters, and the District Director for Budget Operations.
- Monitor 142000 (College-Wide Income), 142001 (College-Wide Expense) and 142160 (College-Wide Account); prepare analyses monthly or as needed for the Director for Budget and Personnel and Vice President for Finance.
- Review FBM095 monthly and make necessary corrections.
- Review and revise revenues prior to each quarterly close and at year-end.
- Monitor various accounts on a regular basis.

### **4. Qualitative Measurements**

- Processing/response timelines; provide timely, accurate, and well-researched information and follow-through on inquiries on a same-day basis. If additional research and time is required, notify inquirer as to when a response can be expected.
- Task completion; meet Accounting deadlines for month-end, quarter-end, and year-end close dates.

- Effective communications with all campus and district groups.
- Attend District EIS and FRS meetings to keep abreast of system and accounting changes – twice monthly.
- Attend Campus Budget Team meetings – twice monthly.
- Attend Finance & College Services PBT meetings – twice monthly.
- Strive to maintain a clean annual audit with accurate recordkeeping and documentation.

## **5. Planning Agenda**

To continue to look for ways to increase efficiency and accuracy, to provide timely and useful information to administrators, budgeters and staff, and to streamline the budgeting and accounting process.

### **How do planned actions support Master Plan goals in next 1–2 years**

In accordance with the Educational Master Plan’s Four Goals and Expected Outcomes, this office will continue to work towards maximizing efficiency, productivity and accountability. Accounts – and accounting and budget transactions – are monitored regularly; in addition, the production of routine and specialized reports, such as the B&C Spending Analysis, helps to establish expense controls, identify spending trends, and alert administrators to potential problems and/or allocation inequities. This office will participate in the implementation of the new Sunguard/Banner system as a member of the EIS Finance Team. As a member of the EIS Finance Team, this office will help train administrators, faculty and staff during the system transition, and with ongoing training towards continued and additional efficiencies, productivity and accountability.

### **Budget requests to support Master Plan goals**

None

### **Non-budget changes to advance Master Plan goals**

None

## **6. Strategic Planning**

- a) How does your program or service respond/address the College’s strategic initiatives?

This office provides support services for all strategic planning initiatives with an ongoing commitment to timely information relative to budgets and spending.

b) Which initiatives does your program, or service respond to and in what ways can the response be measured or evaluated?

As campus shared governance finalizes focused spending plans for each initiative for a given fiscal year, the campus budget analyst prepares and processes budget allocations in accordance with approved directives. Throughout the fiscal year, the budget analyst provides ongoing support for strategic planning budgets with timely analysis and assists budgeters with related spending and analysis. Providing the senior staff with accurate and timely strategic planning analysis is necessary for continued shared governance decisions relative to these initiatives.

c) How does the work of your program, or service respond to increased access, growth, retention and/or student equity?

Although this office does not work with students directly, services provided by the budget analyst inherently support faculty, staff and administrators as a means of assisting those who work with our students on a daily basis.

d) What other programs/services are you working with to accomplish your proposed goals/outcomes?

As a member of the EIS Finance Team, the budget analyst is actively involved in the implementation of a new information system with an emphasis on how the new system will better serve all budgeters with improved visibility of program spending. In so doing, this position is interested in the needs of all program/service groups on campus, directly and indirectly. When successfully implemented, Banner will provide improved transparency for ongoing strategic planning analysis.

e) What is important to understand about your program, or service and the consequences to the college if it was discontinued or reduced?

If the services provided by the campus budget analyst were discontinued or reduced, those responsible for budgeted spending would lose access to a focused resource. Because this office is responsible for the provision of ongoing discretionary budgets and the processing of all budget related requests, budgeters would find it progressively more difficult to monitor and maintain budgets. This office is also responsible to provide accurate and timely analysis for administrators, faculty and staff on an as needed basis. A discontinuation or reduction of the budget analyst position would not be conducive to overall campus planning and would threaten the ability to provide timely and accurate information.

