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Stage	Goal	Activities	Who Performs
1. Initiate Process	1. Allow enough time for preparation of plans and formulation of goals	1. Communicate with approving authority to set goals 2. Communicate with department managers to start preparation of plans.	General Manager/President
2. Prepare Budgets	1. Get organized for coming budget period 2. Allow upper management to make decisions	1. Prepare plans of activities 2. Translate activities in accounting terms 3. Prepare a set of alternative projects with required levels of adequate funding.	Departmental Managers
3. Present Budgets	1. Provide complete information for effective decision-making	1. Collate departmental budgets 2. Prepare sets of interrelated projects 3. Get information about departmental practices	General Manager/President/ Budget Committee Members
4. Approve Budgets	1. Make decisions to achieve goals	1. Operationalize goals 2. Approve projects to meet goals within limits of resources 3. Communicate criteria used for approval	Budget Committee
5. Implement Budget	1. Ensure performance of plans 2. Generate information for future planning	1. Understand how approved projects relate to goals 2. Actually perform planned activities 3. Keep records of activities	Departmental Managers

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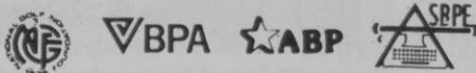
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