

BUSINESS ADMINISTRATION 500

FISCAL MANAGEMENT GOALS

Background

The quantity and quality of education programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the system's purposes can best be achieved through excellent fiscal management. The Division accepts the important trust it has been given and is committed to ensuring that all funds it receives are used wisely for achievement of the purposes to which they are allocated.

Procedures

In fiscal management, the Division seeks to:

1. Engage in thorough advance planning, in order to develop budgets and guide expenditures in order to achieve optimum educational returns for the money expended.
2. Establish levels of funding necessary to provide quality education for students.
3. Use the best available processes for budget development and management.
4. Establish efficient procedures for all aspects of financial management.

Reference: Sections 60, 61, 113, 116, 145, 146, 147, 148, 149, 150, 151, 152 School Act
School Authority Accountability policy 2.1.1
Business Plans and Results Reports policy 3.2.1
Accountability in Education – Policy Framework, June 1995
Guide to Education Planning and Results Reporting

BUDGET DEVELOPMENT PROCESS

Background

The Superintendent has responsibility to develop a budget development process which is participatory, cyclical, reflects site-based decision making and adheres to statutory timelines.

Procedures

1. The budget shall be prepared in accordance with provincial requirements as stated in legislation and regulations.
2. Budget planning is the responsibility of the Associate Superintendent, Business and Finance and designates and will be undertaken to conform with the budget timelines established by the Board.
3. The Associate Superintendent, Business and Finance will prepare a draft budget based on the priorities set out in the Three-Year Education Plan, the fiscal management goals identified in Administrative Procedure 500, and the budget assumptions established annually by the Board.
4. The Associate Superintendent, Business and Finance presents the preliminary budget assumptions to principals and site administrators in a consultative process. The principals and site administrators provide input as required.
5. The Superintendent presents the preliminary budget to the Board.
6. The preliminary budget shall identify any new programs to be implemented, as well as programs that are being discontinued.
7. The annual preliminary budget will be presented for Board approval on or before May 31.
8. Under the general supervision of the Superintendent, the Associate Superintendent, Business and Finance shall administer the budget of the Division.
9. The Associate Superintendent, Business and Finance is accountable to the Superintendent for the effective control of expenditures within the budgetary limits established for the departments and for schools.
10. A final budget which reflects September 30 enrolment figures will be presented to the Board for approval at their first meeting in November.

Reference: Sections 60, 61, 113, 116, 145, 146, 147, 148, 149, 150, 151, 152 School Act
School Authority Accountability policy 2.1.1
Business Plans and Results Reports policy 3.2.1
Accountability in Education – Policy Framework, June 1995
Guide to Education Planning and Results Reporting

BUDGET PREPARATION

GENERAL INFORMATION

1. All site budgets will be managed by the site managers through the Division's accounting system. Site managers are responsible and accountable for financial decisions under their delegated authority.
2. Any site surplus that occurs will be reallocated in the next budget year as will any Deficit be charged to the next budget year.
3. By March 1 of each year, every site will prepare a budget for the following school year. Budget adjustments based on enrolment counts will be made in October using the actual September 30 enrolment counts. Revised staffing requirements will be prepared by September 30. Any revisions to staffing past September 30 will be charged to the respective sites at actual cost rather than the average cost provision which will only apply to staffing in place prior to September 30.
4. All contracts exceeding \$5,000 or extending beyond the established school year must be signed by the Associate Superintendent, Business and Finance.
5. In general, the ratio of staff costs to SES (Supplies, Equipment, Services) should not exceed a 90/10 ratio excluding School Generated Funds.
6. All estimated revenues and expenses shall be recorded and shown in the school budget plans.
7. Surplus - Deficit
 - 7.1. Deficits may not exceed 2% of the school's budget. Schools shall not carry a deficit for more than one year in a row and must plan to address the deficit. The deficit reduction plan must be approved by the Superintendent or designate.
 - 7.2. Surplus/Deficits will show in the revenue carryover portion of the next budget year.
 - 7.3. Schools are encouraged to maintain a small contingency position (up to 10%) on an on-going basis
8. The budget software program is available electronically from Business and Finance.

SERVICES PURCHASED FROM ANOTHER SCHOOL

1. Services purchased from another school are defined as those services in which staffing costs are incurred as a result of one site providing a service to another site within their site. The FTE amount required will be calculated at the system's average salary costs for each category or classification of employee. Staffing that is shared or split between two or more sites will be allocated appropriately through the payroll

system and shown as a part of the FTE budget for the school in which the service is provided. Notifications of services purchased are to be reflected on the site's budget as a predetermined expenditure allocation. Any changes during the year will require notification by both sites to the Business and Finance Department.

2. Provisions for teacher services purchased and/or sold are provided in the budget program.

SCHOOL RAISED FUNDS

1. School raised funds will be accounted for separately from the school's Instructional Budget and are to be included in the school's education plans.

EXPENDITURES CHARGED TO SCHOOLS

- Certificated salaries and benefits (average costs)
- Support salaries and benefits (average costs)
- Substitutes for teachers and support staff. All substitutes are covered for each teacher and support staff absence up to and including the fifth day.
- Office supplies
- Office leases - photocopiers, computers, phone systems
- Instructional equipment
- Instructional and non-instructional equipment repair and maintenance costs other than attached to and forming part of the building
- Instructional supplies, textbooks, workbooks
- Professional development for certificated and non-certificated staff
- Extracurricular program costs
- Telephones, postage, advertising
- Professional and technical services - student assessment OT, PT consult, sensory impaired consultative services
- Educational learning resources
- Minor millwork/painting
- Field trips
- School initiated transportation costs
- Costs associated with the moving of instructional/program equipment (chairs, stage, band instruments)

EXPENDITURES CHARGED TO OTHER SITES

Part A		
Description	Block	Cost Centre
Board Governance	Admin.	Board of Trustees
Custodial Supplies And Equipment	O & M	Facilities Dept.
Custodians	O & M	Facilities Dept.
Facility Operation And Maintenance	O & M	Facilities Dept.
Home Education	Instruc.	Learning Services
Program Evaluations/Monitoring	Instruc.	Learning Services
School Evaluations/Monitoring	Admin.	Learning Services
System Administration	Admin.	Superintendent
System Curriculum Support Services	CIS	Learning Services
System Special Education Support	CIS	Learning Services
Technical Support Team	Instruc.	Technology Support
Transportation	Transp.	Transportation Dept.
Utilities – Instructional Facilities	O & M	Facilities Dept.
* Amounts are subject to change at budget finalization. Amounts are based on projected estimates.		
Blocks: Indicates funding Support sources.		
Cost Centre: Indicates budget and expenditure responsibility.		

Part B

Description	Block	Cost Centre	\$
CAMS	Instruc.	Instruc. Pool	
Cancopy	Instruc.	Instruc. Pool	
Counselling Support Services (Critical Response Team)	Instruc.	Instruc. Pool	
Humanacare (EFAP)	Instruc.	Instruc. Pool	
Maternity Benefits/Sick Leave/ED	Instruc.	Instruc. Pool	
Out Of System Placement Tuition	Instruc.	Instruc. Pool	
Parkland School Division Courier Services	Instruc.	Instruc. Pool	
Principal Professional Development	Instruc.	Instruc. Pool	
Resource Centre	Instruc.	Instruc. Pool	
Special Needs Contingency	Instruc.	Instruc. Pool	
Staff Severance Contingency	Instruc.	Instruc. Pool	
Sub Days For Administration To Attend Division Office Initiated Meetings	Instruc.	Instruc. Pool	
Substitutes After Five (5) Days	Instruc.	Instruc. Pool	
Substitute Placement Services	Instruc.	Instruc. Pool	
LRDC (Credit Transfers)	Instruc.	Instruc. Pool	
Technical Support Team (shared)	Instruc.	Tech. Supp.	

* Amounts are subject to change at budget finalization. Amounts are based on projected estimates.

Blocks: Indicates funding Support sources.

Cost Centre: Indicates budget and expenditure responsibility.

DIFFERENTIATED ALLOCATIONS

See Form Differentiated Allocations

Reference: Sections 60, 61, 113, 116, 145, 146, 147, 148, 149, 150, 151, 152 School Act
School Authority Accountability policy 2.1.1
Business Plans and Results Reports policy 3.2.1
Accountability in Education – Policy Framework, June 1995
Guide to Education Planning and Results Reporting

DIVISION-OWNED VEHICLES

Background

Decision-making regarding the acquisition and use of vehicles is delegated to the site manager.

Procedures

1. Division-owned vehicles shall only be used for Division business.
2. The driver's qualifications shall comply with the provisions of the Traffic Safety Act and any other applicable statute.

Reference: Section 60, 61, 113, 116 School Act
Traffic Safety Act
Canada Customs and Revenue Agency Act

FEE CHARGES

Background

The Division has the authority to charge fees with respect to instructional supplies or materials, transportation and tuition.

Procedures

1. The Board will annually determine the type and amount of fees that may be charged by the Division.
2. The Superintendent will set the school fee schedule annually.

Reference: Section 16, 51, 60, 61, 113, School Act

Administrative Procedure 505 – Appendix A

FEE ALLOWANCES FOR 2011-12

Approved March 1, 2011

2010-11	2011-12	\$ CHANGE
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1.0 TRANSPORTATION FEES FOR INELIGIBLE PASSENGERS

IN STONY PLAIN, SPRUCE GROVE AND TO THOSE STUDENTS ATTENDING PRIVATE SCHOOLS(Res 043-01)

1.0 Grades ECS (full day)	220	110	-110
1.1 Grades ECS (1/2 day) to 12	220	220	0
1.2 Maximum Rate Per Family	440	440	0
1.3 Cross-boundary ECS (full day)	300	150	-150
1.4 Cross-boundary ECS (1/2 day) to 12	300	300	0
1.5 Cross-boundary (maximum per family)	600	600	0
1.6 Private School ECS (full day)	300	150	-150
1.7 Private School Grades ECS (1/2 day) to 12	300	300	0
1.6 Private School (maximum per family)	600	600	0

2.0 INSTRUCTIONAL MATERIAL FEES (IMF)

2.1 ECS	57	57	0
2.2 Elementary	57	57	0
2.3 Junior High	77	77	0
2.4 Senior High	121	121	0
2.5 Maximum Per Family (excluding ECS)	280	280	0
2.6 Summer School	At Cost	At Cost	

3.0 NON-RESIDENT TUITION FEES

3.1 Knowledge and Employability	3,304	6,608	3,304
3.2 Learning Disabilities	6,456	12,329	5,873
3.3 Mild Mental Disabilities	6,456	12,329	5,873
3.4 Hearing Impaired	8,523	12,329	3,806
3.5 Moderate Physical Disabilities	8,523	13,766	5,243
3.6 Moderate Multiple Disabilities	8,523	23,967	15,444
3.7 Moderate Cognitive Disabilities	8,523	23,967	15,444
3.8 Moderate Behavioral/Emotional	8,523	23,967	15,444
3.9 Severe Behavioral/Emotional	23,060	33,571	10,511
3.10 Severe - Other	23,060	33,571	10,511
3.11 Foreign Students Program	10,944	11,250	306

Reference: Section 16, 51, 60, 61, 113, School Act
Revised March 2011

Administrative Procedure 505 – Appendix B

SCHOOL FEE SCHEDULE FOR 2011-2012

E = Early Years (K-4)

M = Middle Years (5-9)

S = Senior High (10-12)

COMMON ITEMS

The following are items common to schools across Parkland School Division. Schools may charge any fee up to and including the identified cap.

Agendas	E/M/S.....	\$9.00
Locker Rental	E/M/S.....	\$9.00
Cultural Events	E/M/S.....	\$21.00
Instrument Fees.....	M/S	\$58.00
.....	E	\$6.00
Year/Memory Book.....	E/M	\$16.00
.....	S	\$53.00
Student Leadership.....	E/M/S.....	\$11.00

MIDDLE SCHOOL COMPLEMENTARY COURSES

Fees for each of the following courses cannot exceed the cap of **\$43** per course. This area includes courses such as:

Art	Drama	Outdoor Education	Physical Activities
Foods	Robotics	Building Construction	

SENIOR HIGH CTS/OPTION COURSES

CTS Courses

- 3 credit course – maximum of \$43.00
- 5+ credit course – maximum of \$64.00

Option Courses

Such as Physical Education, Foods, Art: maximum \$32.00

FIELD TRIPS

The categories for field trips will match the trip definitions contained within **Administrative Procedure 260: Off-Site Activities**. At the commencement of each school year, schools must provide School Councils and parents with a list of field trips planned for the year, along with identified costs for same. Trips are to be charged on a cost recovery basis only.

“A” Trips (Day Trips)

\$110.00 per year (maximum)

“B” Trips (Overnight within Canada)

\$215.00 per year plus parents fundraise for amounts over cap
Choice (Optional) Trips (eg. SEVEC) Cost recovery basis only

SUPPLEMENTARY FEES

1. Money raised from fees shall be utilized for the purpose for which it was obtained.
2. At the commencement of each school year, principals must provide School Councils and parents with a list of field trips planned for the year, along with identified costs for same. Trips are to be charged on a cost recovery basis only.

The fee schedule is set annually by the Superintendent.

Revised June 2011

FINANCIAL ACCOUNTABILITY AND AUDITS

Background

The Division believes that its financial affairs must be managed in a manner consistent with the trust placed in the Board by the electorate. Adequate accounting records and procedures for verifying those records through audits are seen as an integral part of the Division's operations.

Procedures

3. The Division's financial systems and records will be subject to an external audit.
4. Division and school accounts and accounting practices will be subject to internal or external audit at the discretion of the Associate Superintendent, Business and Finance.
5. Accounting procedures will follow generally accepted accounting principles where these are not inconsistent with the requirements of Alberta Education.
6. The Associate Superintendent, Business and Finance will ensure that adequate control mechanisms are in place to guarantee the integrity of the Division's financial transactions and records.
7. Financial records of school funds will be maintained in accordance with the format prescribed by the Associate Superintendent, Business and Finance.
8. All banking shall be carried out at a recognized financial institution.

Reference: Sections 20, 22, 60, 61, 113, 116, 146, 147, 148, 149, 150, 151, 152 School Act

SCHOOL FINANCIAL REPORTING

Background

As each school within the Division is a part of the corporate body of the Division, adequate processes and controls must be implemented and maintained.

Procedures

1. The Principal shall be responsible for ensuring that all financial transactions of the school are recorded in accordance with the Internal Controls Handbook and shall make the account books available at any time for audit by Division Business and Finance Department personnel.

Reference: Sections 20, 22, 60, 61, 113, 116, 146, 147, 148, 149, 150, 151, 152 School Act
School Authority Accountability Policy 2.1.1
School Authority Financial Accountability and Audits Policy 2.1.6
Alberta Education: Guidelines for the 2006-2007 School Jurisdiction Audited Financial Statements and Unaudited Schedules
Institute of Chartered Accountants of Alberta, Supplementary Report of Task Force on School Board Reporting in Alberta, June 1997

INTERNAL CONTROLS HANDBOOK

OBJECTIVE

The overall objective of internal auditing is to assist administrators and support staff charged with financial responsibilities to ensure proper financial procedures are in place. A secondary objective of internal auditing is to safeguard the Division employees that are responsible for performing or monitoring financial transactions.

Areas reviewed during an Internal Audit:

1. Cash Receipts and Bank Deposits
2. School Generated Revenues
3. Disbursements
4. Instructional Material Fees
5. School Based Course Material Fees
6. Cafeteria / Bookstore / Vending Machine
7. Bank Reconciliation's
8. Accounting Records and Reports
9. Equipment

1. Cash Receipts and Bank Deposits

Specific Objectives:

- To ensure that the accountability for funds is established before cash is misdirected or lost.
- To ensure funds are adequately safeguarded and promptly deposited.
- To ensure funds are accurately classified, summarized and recorded.
- To ensure that all funds owing to the school/Division are identified, collected and recorded to the credit of the school.

Cash Security Guidelines:

- 1.1 The Principal shall be responsible to see that all monies collected in or for a school are receipted, recorded, accounted for and taken to the proper location for deposit without delay. Bank deposits must be made as often as required to avoid accumulating cash on schools' premises.
- 1.2 During school hours:
 - 1.2.1 Cash shall be kept in a cash register, lockable drawer or lockable cash box and access must be restricted to individuals designated by the Principal,

- 1.2.2 Cash boxes shall be locked and kept out of sight in a secure place when not in visual custody of the person responsible for the money.
- 1.3 After normal school hours:
 - 1.3.1 Cash remaining in the school shall be locked in the vault or in as secure a location as possible within the school,
 - 1.3.2 Cash shall not be taken home by staff members, nor carried on staff members' persons for safekeeping.
- 1.4 All money collected shall be counted, recorded and turned over the school office so that a formal record of all funds received can be prepared. In this way, any differences between the teacher's and office's totals can be resolved immediately.
- 1.5 All money collected by schools, while in the school or in transit to the bank for deposit, is insured against theft subject to a deductible of \$500.00. This means the school shall absorb the first \$500.00 of any loss of cash. Losses beyond the deductible, due to theft, shall be reimbursed upon application to the Associate Superintendent, Business and Finance, with proper documentation of the circumstances of the theft. This normally requires a police report.

What we review during the internal audit:

- All funds collected outside of the school office are remitted to the school office daily.
- A class list or spreadsheet identifying details should be used by staff when turning funds into the school office.
- Class lists should be kept to record details of activities funded by fees collected from students.
- Payments out of or, the cashing of personal staff cheques from funds collected is not allowed.
- Pre-numbered receipts should be issued for all funds received in the school office.
- Staff should expect to get a receipt when funds are remitted to the school office.
- Cash receipts should be reconciled to the bank deposit each time a deposit is made. Differences must be documented and signed off by both the principal and the individual preparing the deposit.
- Bank deposits should be made when the accumulation of cash and cheques is in excess of \$500.00, or at least weekly, if less money is collected.
- Funds must not be taken home for safekeeping. Funds should be secured in the daytime when not attended to or kept overnight. Also, whenever possible, funds should be counted in a secured place and not readily observable by non-staff individuals.
- Access to the funds should be limited to the person responsible for them.
- Floats and petty cash funds should be recorded and responsibility for them assigned.

- Evidence that the principal has reviewed bank balances.

2. School Generated Revenues

Specific Objectives:

- To ensure that school generated revenues collected are adequately safeguarded until remitted to the school office.
- To ensure that all fees owing to the school are identified and are collected to the extent possible.
- To ensure that school assessed fees are handled in accordance with Division policy and regulations.

Guidelines:

- 2.1 Schools may charge students for music instrument rental, locker rentals and student council membership.
- 2.2 Schools may charge students, or their parents, fees to cover costs such as field trip transportation, admissions, subsistence and use of facilities.
- 2.3 Schools may offer to sell goods and non-instructional services provided that:
 - 2.3.1 All goods and services offered for sale may be purchased on an individual basis
 - 2.3.2 Only the students receiving direct benefits pay fees
- 2.4 Schools may charge for food and snack programs.
- 2.5 Funds collected shall be itemized and accounted for separately.
- 2.6 The Principal may waive any school-assessed fee on an individual student basis. The school shall be responsible for covering any costs resulting from the waiver and shall maintain a record of the amount and circumstances of the waiver.

What we review during an internal audit:

- There are to be procedures in place to ensure that all students have paid their fees or that any amount outstanding is recognized. There is to be an audit trail from individual payments to specific bank deposits. Unpaid fees are to be followed up on a regular basis with written documentation.
- During registration, funds are to be deposited daily because of the size of the amount involved.
- There is to be a process in place to ensure that refunds are only given when appropriate. Refunds must be paid by cheque and not cash. Written documentation supporting refunds are to be on file as back up information for the cheque.
- To ensure that each revenue is accurately and promptly classified, summarized and reported.

3. Disbursements

Specific Objectives:

- To ensure that each disbursement of funds is based on an actual expenditure, accurately prepared and appropriately authorized.
- To ensure that each disbursement is accurately and promptly classified, summarized and recorded.
- To ensure that all disbursements are appropriately charged against school generated funds.
- To ensure disbursements to employees are minimal. The Visa card program is intended to eliminate the need for employees to use their personal credit cards for subsequent reimbursement. SGF expenditures processed through the Visa program is to be coded accordingly.

What we review during the internal audit:

- All payments are to be made by cheque or from a properly established petty cash fund.
- Cheques are to be pre-numbered and require two signatures.
- All payments made must be properly substantiated with an unaltered supplier's invoice or receipt. The person who has authority for the account being charged, must authorize the payment in writing with an original signature.
- School generated funds are only to be used for the purpose they were collected.
- All payments for wages/salaries are being made through payroll with the appropriate payroll deductions.
- Payments made from school generated funds for Division purchases, are not allowed.
- Employee expenditure reimbursement is minimal.

4. Instructional Material Fees – (IMF)

It is the responsibility of a parent or guardian to provide required instructional materials.

Amounts for Fees and Allowances are set annually by the Board (see Administrative Procedure 505 Appendix A – Fees/IMF and Student Transportation). Instructional Material Fees are charged for all students and are considered part of the general revenue of the Division and are not part of the School Generated Funds.

Procedure:

September

The Principal informs parents and independent students of fee amounts by sending Instructional Material Fees Rental Form to parents to be filled out and returned to the school.

September - December

A general reminder is included in the school monthly newsletter for September, October, November and December. An Account Bill may be sent home by the school in November with a cover letter indicating payment is due to the school by December 15th.

January

Business and Finance department consults with the Principal to determine amount of uncollected IMF.

January - March

Business and Finance department prepares letters and account bills to be sent to parents for uncollected accounts. At this point, **ALL** fee payments (except fees paid by cash which are to be processed at the school) are to be forwarded to Division Office for processing.

April - June

Business and Finance department will prepare a second notice to parents for uncollected accounts. This will be followed by a final notice.

July

Delinquent accounts could be handed over to a collection agency.

The Principal at his/her discretion may “**waive**” school fees for a student. Business and Finance **must** be notified, in writing, of those students whose fees have been waived. The Principal shall maintain a record of the amount and circumstances of the waiver.

School staff will submit at the end of each accounting month:

- 4.1 A cheque payable to Parkland School Division No. 70 for the balance of “IMF Payable” and “CMF Payable” accounts.
- 4.2 Original signed “IMF Rental Form(s)” from parents for VISA / MasterCard transactions.

The school must retain a copy for the IMF reconciliation.

What we review during the internal audit:

- All payments received are to be properly substantiated with a pre-numbered receipt.
- Reconciliation of IMF paid to class list and waiver list.
- Payment is forwarded to Division Office monthly.

5. School Based Course Material Fees – (CMF)

School Based Course Material Fees are student fees that consist of Complementary Courses, Options and Common Items. These fees are reviewed and set annually (see Administrative Procedure 505 Appendix B).

Supplementary Fees collected for CEU-related activities are recorded as Course Material Fees and are considered part of the general revenue of the Division and are not a part of School Generated Funds.

What we review during the internal audit:

- All payments received are to be properly substantiated with a pre-numbered receipt.
- Reconciliation of CMF paid to class list and waiver list.
- Payment is forwarded to Division Office monthly.

6. Cafeteria / Bookstore / Vending Machine

Specific Objectives:

- To ensure that all sales are recognized and accountability for funds is established before cash can be misdirected or lost.
- To ensure that funds are adequately safeguarded until turned into the school office.
- To ensure that the assets and inventories associated with the operation are appropriately controlled.
- To ensure that there is effective overall supervision and monitoring of the cafeteria / bookstore / vending machine operations in order for the school administration to assess whether the anticipated profit margins are being achieved.

What we review during an internal audit:

- Controls such as: supervision; control of merchandise and funds; cash register controls; daily remittances; restricted access; approval of invoices for payment; periodic financial review.
- GST must be collected and remitted, if applicable.

7. Bank Reconciliations

What we review during an internal audit:

- The school is to only have one bank account.
- Bank reconciliations are prepared on a monthly basis.
- Stale dated cheques are written off when they become stale dated.
- Evidence that the Principal has reviewed monthly bank balances

8. Equipment

Specific Objectives:

- To ensure that the assets within the school are adequately controlled.

What we review during an internal audit:

- A sign out process for equipment taken home by either staff or students.

9. Accounting Records and Reports

Specific Objectives:

- To ensure compliance to Generally Accepted Accounting Principles.
- To ensure revenues and expenses are accurately classified, summarized and recorded.
- To ensure assets and liabilities are accurately classified, summarized and recorded.

What we review during the internal audit:

9.1 Assets:

Bank

- Ensure all transactions are recorded and bank reconciliations are completed on a monthly basis.
- Stale dated cheques are to be written off when they become stale dated.
- Interest and bank charges are recorded.
- Adjustments are authorized by the Principal.
- Bank reconciliations are reviewed by Principal.

Due from the Division

- Reimbursement for budget expenditures made through School Generated Funds is to be minimal. The VISA card program is designed to accommodate most Division expenditures.
- The balance in this account is to be for the current period only.
- Reimbursement for above expenditures is to be made on a monthly basis.

9.2 Liabilities:

IMF, ECS and Course Material Fees Payable

- Monies collected on behalf of the School Division account are to be cleared on a monthly basis.
- Balance in payable accounts is to be for the current month only.

Retained Earnings

- The sum of all accumulated project balances MUST equal the total Retained Earnings.
- The project reports are reviewed by the Principal monthly.

9.3 Transfers:

- The amounts in transfers from other projects MUST equal the amount in transfers to other projects.
- The Principal approves transfers.

9.4 Financial Reports:

- Balance Sheet, Income Statement, Bank Reconciliation Summary and Outstanding Cheque List.
- The financial reports are reviewed and signed off by the Principal monthly.

10. SGF Account Classification

Minimum requirements for classification of revenues and expenses are as follows:

REVENUES

10.1.1 Fundraising Activities:

- Bingos, casinos, raffles . . .
- Special events (dances, dramatic performances, concerts, etc) . . .
- Sales (student store, juice and milk, approved school clothing, specialty sales) . .
- Walk/Spell/Read/Swim-a-thons . . .
- Contracts (vending machines, pay phone, food kiosk) . . .
- And other similar fundraising activities . . .

10.1.2 Student Fees: (non-instructional) –

Excludes fees collected pursuant to Section 60(2)(j) of the School Act (fees with respect to instructional supplies or materials – essentially textbooks, resource materials in lieu of textbooks, media, software, and materials for classrooms). Amounts collected for CEU-related activities are recorded on the School Division budget as either instructional material fees or school based course material fees and are not SGF.

- Student fees are collected and disbursed for the benefit of individual students.
- Non-instructional fees charged for field trips, graduation, clubs, art groups, yearbook, student pictures, locker rentals, student agendas, student union, teams, uniforms, etc.

10.1.3 Donations and Grants to schools:

General un-designated donations, contributions for graduation awards and scholarships, contributions from societies and contributions to assist the school in purchasing specific targeted items (musical instruments, computers, library books). Donations deposited by central office is to be

accounted for by Division Office and reported as "Gifts & Donations" on the Statement of Revenues and Expenses.

10.1.4 Other Revenue:

If absolutely necessary, it is for reporting other SGF sources that cannot reasonably be assigned to the categories provided. Examples may include staff activities such as social fund and coffee fund.

10.2 EXPENDITURES

The classification of expenditures is broken down into two (2) categories as follows:

10.2.1 RELATED EXPENSES:

Cost of out of pocket expenses incurred in generating revenue.

As of September 1, 2004, the classification Related Expenses replaces Cost of Generating School Funds.

10.2.1.1 Fundraising Expenses:

The direct cost of the fundraising activity. Examples include printing of tickets, payment to DJ at a school dance, cost of goods sold for school cafeteria or hot lunch, supplies for a dinner and raffle prizes.

10.2.1.2 Student Fees Expense:

The cost of the activity in which student fees were collected (not leading to CEU's). Examples include the cost of ski lessons for students in the ski club, the cost to print the yearbook and the cost of school agendas. Revenues and Expenditures for CEU-related activities are not SGF. Revenues are recorded as School Based Course Material Fees and expenditures are recorded under the appropriate object category in the schools instructional budget.

10.2.1.3 Donation/Grant Expenses:

The direct expenditure relating to a specific donation or grant. Donations are restricted to cash; gifts in kind are treated as Division assets, not SGF (amounts are net of related expenses).

10.2.1.4 Other Related Expenses

10.2.2 DISCRETIONARY EXPENSES – purchases from the profits or proceeds

Purchase of goods or services from the proceeds of SGF. Examples include a bookshelf purchased from the proceeds of a library book fair, a computer purchased from the proceeds from the pop machine, etc.

10.2.2.1 Extra Curricular Activities – Discretionary:

Resources, materials, and equipment specifically for extra-curricular activities and clubs (band, choral, fine arts, athletic programs, student recognition programs and celebrations, etc.) Excluded are expenses related to instruction.

10.2.2.2 School Beautification – Discretionary:

Costs associated with school beautification such as plants and shrubs in a flower garden outside the school.

10.2.2.3 Field Trips – Discretionary:

Costs associated with field trips typically funded by fundraising activities.

10.2.2.4 Equipment > \$5,000 – Discretionary:

School equipment costing less than \$5,000 that is not required for basic instruction. Equipment costing \$5,000 or more is classified as a Capital Asset. To facilitate the purchase of a capital asset (e.g. Playground equipment, photocopier) with SGF, the asset is to be purchased by the Division and recorded as an asset in the AFS. The individual school, who will be using the asset, is to reimburse the Division from their SGF account, and treat it as a related expense and not a discretionary expense for accounting purposes

10.2.2.5 Family Literacy, Adult Learning and Other Community Resources – Discretionary:

Technology, furniture, and other resources for community use.

10.2.2.6 Other – Discretionary:

For all other discretionary expenditures of Net SGF available for purposes not described in the above categories.

11. School Generated Funds

The principles of accountability and “control” and/or “ownership” are the factors that determine whether a specific activity is recognized under School Generated Funds (SGFs).

SGFs are funds raised by activities that come under the control and responsibility of school management (usually the Principal and/or those reporting to him/her).

It is the responsibility of management to develop and maintain appropriate policies and procedures to ensure monies related to SGF are received, recorded and safeguarded and that proper records are maintained.

- The Principal is responsible for school management. If any individual who is under the direction of school management is involved in a student activity, then that activity is likely under the control and responsibility of the Principal. The

Principal himself/herself need not be involved. The involvement of a school management representative in an activity, no matter how small the involvement, may be influential enough to include that activity as an SGF activity. The only clear way of not having that happen is for school management personnel not to be involved.

- If a parent advisory group (e.g. music enrichment society) is registered under The Societies Act of Alberta, then its fundraising activities would not fall under the definition of SGF. However, if any funds were turned over to the school, say to buy musical instruments, that receipt, and subsequent expenditure on instruments, would be SGF.

The two types of revenue which are collected at the school level and which require appropriate reporting are classified as follows:

- The first type has historically been accounted for by the Division and includes monies collected at the school and remitted to Division Office for expenditures which are charged against the school budget, but accounted for in Division Office, e.g.: textbook rentals, rent revenue, and lease revenue. Funds collected at the school, but remitted to central office have been shown in the Financial Statements as revenue and expenses by program and object;
- The second type, commonly referred to as SGFs, are monies collected and retained at the school for expenditures which are credited to revenue in the school's accounts, e.g.: yearbook sales, graduation fees, field trips and monies received from non-registered parent advisory groups.

Amounts collected and retained by the school (SGFs) are to be reported in the Division's Financial Statements as follows:

- The Statement of Financial Position is to show SGF as a separate asset described as "school generated assets, with a corresponding liability being shown as "school generated liabilities" immediately preceding the surplus or net asset section;
- The Statement of Revenue and Expenses is to report the related net SGF expended for discretionary purposes.
- Supplementary disclosure in the notes to the Financial Statements is to disclose the nature of SGF and any limitations or restrictions on the use of the funds.

Divisions must assess the nature of the particular relationship between it and any organization (corporate or otherwise) that has been established to facilitate fundraising activities. If Division management and/or employees are in positions of leadership or control (e.g. comprise the majority of directors, sole/joint bank signing authority, etc.), then the organization's activities are most likely SGFs.

To illustrate, let us assume that Divisions A and B both offer ski trips to their Grade 12 classes. In Division A, a steering committee consisting of the Principal, the physical education teacher and a parent of a Grade 12 student exists. All planning activities and the handling of funds are the responsibility of these three people. In Division B, the same ski trip policy exists, but the steering committee consists of two parents and one student. The only participation of a Division official is to be the main chaperone of the ski trip. The two parents have assumed all responsibilities relating to the planning and financing of the ski trip. Because the control of funds differs in

these two situations, the ski trip activities for Division A will be reflected in SGF whereas the ski trip activities for Division B will not.

It is important that the principles of accountability and of control and/or ownership be applied. The CICA Handbook supports this principle in the recent release of Section 4450 in which not-for-profit organizations reporting guidelines state that control exists when the continuing power to determine operating, investing and financing policies exists without the cooperation of others. In the above-mentioned example, control by the jurisdiction does exist in Division A, but does not exist in Division B.

To facilitate the purchase of a capital asset with SGF, the asset is to be purchased by the Division and recorded as an asset in the AFS. The individual school, who will be using the asset, is to reimburse the Division from their SGF account, and treat it as a cost recovery and not a discretionary expenditure for accounting purposes.

It is important to realize that it is not the nature/purpose of the activity that determines whether that activity constitutes School Generated Funds, but who possesses control.

PROTECTION OF VALUABLES AT SITES

Background

As stewards of the public trust, we have a responsibility to ensure that money collected by employees, agents, and students on behalf of the school or the Division is safeguarded through prudent business practices.

Employees hold a position of trust with respect to all property within the school.

Procedures

1. All money collected shall be receipted, accounted for, and directed without delay to the proper location for deposit. Each school shall follow the cash guidelines and procedures set out in the Internal Controls Handbook.
2. Employees or others who suffer losses for themselves or others by failure to observe procedure 1 will be expected to bear the loss personally.
3. Schools shall be responsible for safekeeping any property taken from a student as a result of a breach of school rules. If such goods are lost or stolen after being taken from the student, liability for such loss will rest with the school.

Reference: Section 18, 20, 60, 61, 96, 113, 116, 117, School Act

EXPENSE REIMBURSEMENTS

Background

Representatives are to complete assigned duties diligently where and when the tasks are presented. Division personnel may, on occasion, incur additional expenses in completing these duties. Eligible individuals will be reimbursed for authorized expense claims.

Procedures

1. Division personnel who incur expenses in carrying out their authorized duties shall be reimbursed by the Division upon submission of a properly completed and approved expense claim with such supporting receipts as may be required. Such expenses shall be within budgetary allocations for the specific type of expense.
2. Employees using their own vehicles for Division business are eligible to be compensated for travel at a rate determined annually by the Board.
3. Travel is to be charged from the departure point to the destination point and return.
4. Travel cannot be charged for coming to one's usual workplace to commence employment for the day or for going home from the workplace.
5. The Superintendent or designate may authorize an alternative reimbursement for Principals.
6. If the nature of one's employment causes him/her to work at more than one location during the day, he/she is eligible for travel incurred when travelling between locations.
7. In the event of a night meeting, travel is not to be charged from the Division Office to the destination unless the individual leaves Division Office and goes directly to the meeting. If the employee travels directly to the meeting from home, travel is to be charged from home to the meeting site and return.
8. Travel claims are to be approved by the site administrator and submitted to Business and Finance monthly on an expense claim form. Payment is made through the accounts payable system and direct deposited to the employee's bank account the week following receipt of claim.
9. If the employee travels to a meeting or site when on the way to work or on the way home from work, he/she is entitled to charge only for the distance incurred beyond the normal commuting distance.

10. The Division will provide a paid meal to its employees when it is practical for the person to remain, or be to the Division's advantage, that the person not go home.
11. The site administrator, using discretion, has the authority to determine whether or not an expenditure shall be reimbursed.

Reference: Sections 20, 60, 61, 96, 113, 116, 117 School Act

Administrative Procedure 513 Appendix

CALCULATIONS FOR EXPENSE CLAIMS

2011 - 2012 RATES

RATE: \$.51 / km

INTERNAL		
Blueberry	19 km	\$ 9.69
Clymont Hall	68 km	\$ 34.68
Drayton Valley	232 km	\$ 118.32
Duffield	64 km	\$ 32.64
Entwistle	142 km	\$ 72.42
Graminia School	65 km	\$ 33.15
Keephills	85 km	\$ 43.35
Muir Lake	19 km	\$ 9.69
Parkland Village	32 km	\$ 16.32
Seba Beach	109 km	\$ 55.59
Spruce Grove	19 km	\$ 9.69
Stony Plain	4 km	\$ 2.04
Tomahawk	157 km	\$ 80.07
Wabamun	71 km	\$ 36.21
EXTERNAL		
Banff	912 km	\$ 465.12
Calgary	672 km	\$ 342.72
Devon	80 km	\$ 40.80
Edmonton	80 km	\$ 40.80
Jasper	724 km	\$ 369.24
Morinville	144 km	\$ 73.44
Red Deer	384 km	\$ 195.84
Sherwood Park	113 km	\$ 57.63
St. Albert	80 km	\$ 40.80
International Airport	102 km	\$ 52.02
MEAL RATES		
Breakfast		\$ 9.68
Lunch		\$ 13.90
Dinner		\$ 20.74
Full day		\$ 44.32
CONFERENCES/CONVENTIONS/SEMINARS		
Gratuity Allowance (<i>each 24 hrs. away from home</i>)		\$ 6.96
Lodging (<i>Receipts Required</i>)		Actual cost
Taxi (<i>Receipts Required</i>)		Actual cost
Airfare (<i>Receipts Required</i>)		Actual cost
Parking (<i>Receipts Required</i>)		Actual cost

PURCHASING

Background

Under the Division's distributed decision model, site administrators are given authority to make decisions to achieve objectives of their site. The model is based on the belief that those who are closest to the activity, which have the greatest knowledge and expertise of that activity, must make the decision on how to achieve the goals and objectives for that activity.

The purpose of this Administrative Procedure is to outline the proper procedures required to be followed in the purchase of goods or services for the Division.

Procedures

1. When possible, purchases are to be done through the Visa Purchasing Card program. The operational procedures for the Visa Purchasing Card Program can be found in the appendix to this Administrative Procedure or at:
<https://www.psd70.ab.ca/psd/internal/assets/policies/operationalprocedures/visapurchasingcard.pdf>
2. Expenditures that are not eligible for the Visa Purchasing Card program are to be made by following the procedures in Table 1.
3. Itemized supporting documentation (i.e. invoices and receipts) must be provided to Business and Finance for all purchases. This documentation will be audited by Business and Finance and the external auditors.
4. All purchases must be approved by the site supervisor and coded to the correct account before they are submitted to Business and Finance.
5. Purchases from School Generated Funds must follow the Internal Controls Handbook, which can be found at
<https://www.psd70.ab.ca/psd/internal/assets/policies/operationalprocedures/internalcontrolshandbook.pdf>
6. Purchases must follow Administrative Procedure 513 – Expense Reimbursements

TABLE 1 - PROCEDURES FOR EXPEDITURES NOT ELIGIBLE FOR VISA

EXPENDITURES	PROCEDURE
Vendor does not accept Purchase Card or purchase exceeds visa limit	The vendor is to provide an invoice which is coded and then approved by the site supervisor. The invoice is then submitted to Business and Finance for payment.
Capital Projects	Capital Projects, such as playgrounds or building enhancements, must be coordinated and approved by the Facilities Manager.
Software	To meet license and IT support requirements, all software purchases must be done through the Purchasing Coordinator in Business and Finance.
Computer, Servers and other Technological Equipment	Due to contractual obligations, all large technological purchases, including personal computers and servers, must be made through the Purchasing Coordinator in Business and Finance. Due to contractual obligations, all technological purchases, including servers, workstations, printers, scanners, and peripherals must be made through the Purchasing Coordinator in Business & Finance
Electronics Whiteboard Technology and Data Projectors	Alberta Education has established an Education Standing Offer for electronic whiteboard technology and data projectors to reduce cost to the education system through volume purchasing and to ensure cost is identical for all school authorities in Alberta. All electronic whiteboard and data projectors purchases must be made through the Purchasing Coordinator in Business and Finance.
Cellular Phones	Due to contractual obligations, all Blackberry and cellular purchases must be made through the Purchasing Coordinator in Business and Finance.
Vehicle Purchases	Before the purchase is made, all vehicle purchases must be reviewed and approved by the Manager of Transportation.
Photocopiers	Due to contractual obligations, all photocopier and related equipment purchases must be made through the Purchasing Coordinator in Business and Finance.
Expenses over \$75,000	The Division uses Alberta Purchasing Connection, the official electronic tendering system for Alberta's public sector. APC meets Alberta's obligations for "Transparency and Fair Acquisition Processes and Procedures for Procurement" as set out in Agreement on Internal Trade (AIT)
Expense Reimbursement	Personal reimbursement of kilometers or purchases where personal funds were required to be used can be done by completing the expense reimbursement form . The form is to be completed and approved by the site supervisor. The form is then submitted to Business and Finance for reimbursement.

Reference: Section 60, 61, 80, 113, 116, 121 School Act
 Freedom of Information and Protection of Privacy Act
 School Buildings and Tendering Regulation 383/88
 Agreement on Internal Trade; Annex 502.4

VISA PURCHASING CARD GUIDEBOOK

Overview

The purpose of the Visa Purchasing Card Program is to establish a more efficient, cost-effective method of purchasing and payment for small-dollar transactions. The program is designed to replace a variety of processes including petty cash, local cheque writing, low-value authorizations, expensed purchases and certain purchase orders.

All cards are issued at the request of your Principal/Supervisor. Card usage may be audited and/or rescinded at any time. You are the only person entitled to use your card!

This booklet provides the guidelines under which you may utilize your Purchasing Card. Please read it carefully. Your signature on the Cardholder Agreement, which can be found at: <http://inside.psd70.ab.ca/Docs/default.aspx> indicates that you understand the intent of the program and agree to adhere to the guidelines established for the program. You will receive your Visa Purchasing Card upon receipt of the signed Agreement to Accept the Purchasing Card, and you may begin using it immediately upon receipt. As you use the card, please contact your Principal/Supervisor or your Plan Administrator if you have any questions.

Record keeping will be essential to ensure the success of this program. Standard reimbursement policies require retention of receipts, etc. And as with any charge card, you must retain receipts for your protection.

Finally, remember you are committing Division funds each time you use the Visa Purchasing Card. This is a responsibility that cannot be taken lightly!

To Obtain a Card

We recommend that you read this booklet in its entirety before requesting your Visa Purchasing Card. The booklet provides a variety of information about the process, the types of purchases that can and cannot be made, who will accept the card, records that must be maintained and reconciled monthly and miscellaneous information about the program.

After you have read this handbook and understand the procedures outlined, complete a New Account Information Record, which can be found at: <http://inside.psd70.ab.ca/Docs/default.aspx>

Your Principal/Supervisor must indicate approval by signing the form. All requests will be processed through the Plan Administrator/Finance Manager.

Read carefully and sign the Agreement to Accept the Purchasing Card. Ask your Principal/Supervisor also to sign the agreement as well and present it with your New Account Information Record to receive your Visa Purchasing Card.

When you receive your card, sign the back of the card and always keep it in a secure place! Although the card is issued in your name, it is the property of the Division and is only to be used for Division purchases as defined in this document.

General Information

The program helps to eliminate the use of petty cash, cash advances for small-dollar purchases, requests for cheques, local cheque writing and use of personal funds reimbursed by expense report.

The program is NOT intended to avoid or bypass appropriate purchasing or payment procedures. Rather, the program complements the existing processes available.

The card is not to be used for personal use.

The program can be used for both in-store purchases as well as for mail, fax or online orders.

The Visa Purchasing Card may be used at any vendor or supplier who accepts the Visa card throughout Canada or any other country.

You are responsible for the security of your card(s) and the transactions made with the card(s). The card is issued in your name and it will be assumed that any purchases made with the card will have been made by you. A card used out of compliance with the guidelines established for this program will result in severe consequences, up to and including termination of employment.

Examples Where the Purchasing Card May Be Used

- Subscriptions, seminars, books, video tapes
- Miscellaneous maintenance requirements
- Office supplies, forms
- Computer forms and maintenance expenses
- Electronic database services
- • Expenses relating to business travel such as airlines, lodging and restaurants
- • Professional Development for employees such as membership or course fees
- • School Generated Funds – if approved by Principal/Supervisor

Examples Where the Purchasing Card May Not Be Used

- Any merchant, product, or service normally considered to be inappropriate use of Division funds
- Cash advances
- Capital Projects
- Capital Purchases
- Software
- Computers, servers and other large technological purchases
- Cellular Phones
- Transportation
- Photocopiers and related equipment

Although items secured through blanket orders and negotiated contracts are not to be purchased through this program, specific accounts may be established with the help of your Principal/Supervisor and Plan Administrator/Finance Manager to release goods and pay for goods using this program. These charges must be set up independently from your general usage card.

Some Built-In Restrictions

Each card has been assigned an individual credit limit. The limit is based on previous purchasing activity. If you find over time that the limit is too low to accommodate your monthly requirements, please contact your Principal/Supervisor to re-evaluate your limit. If your Principal/Supervisor agrees that it would be appropriate to raise your limit, the Principal/Supervisor is to contact the Program Administrator/Finance Manager so that Bank personnel can perform appropriate maintenance. The Bank will not change your credit limit without the approval of the Plan Administrator/Finance Manager.

In addition, your Principal/Supervisor on single transactions has set limits. If you have an unusual, one-time transaction that will exceed the limit, notify your Principal/Supervisor, who will ask the Plan Administrator/Finance Manager to contact the Bank. The transaction can then be manually approved by the Bank.

Some vendors have been "blocked" from usage in the program. If you present your card to any of these vendors, the transaction will be declined. It is likely that any vendor you currently utilize as a source for products or services will accept your Card. If you are declined and feel the decline should not have occurred, you may contact the Bank Customer Service by calling the 800 number on your card to determine if you were declined because of merchant blocking or having exceeded the monthly credit limit or single-transaction dollar limit imposed on your card.

1-800-588-8065

Specific Cost Accounting Needs

Each card has a single general ledger account hard coded into its accounting code line. The purpose of this program is to simplify processes for small dollar purchases.

In many cases these purchases will be categorized in one account code. For those purchases that have multiple codes within a site, the Visa Cardholder Software can be edited to reflect changes to cost distribution. For those purchases that need to be directed to different sites, it may be appropriate for you to have multiple cards representing these specific accounts. Otherwise, Accounting may be required to transfer costs from your account statement to the correct account code. Please consult with your Principal/Supervisor to determine the best course of action for your accounting needs.

Reconciliation and Payment

The Visa Purchasing Card Program carries corporate, not individual, liability.

Arrangements

have been made with the Division's bank to debit our account in full for all Visa transactions.

You will not be required to pay your Monthly Reconciliation Statement using your own funds. The program does not impact your personal credit rating in any way.

It is required, however, that you retain all receipts for goods and services purchased! If you purchase via phone, mail or online, ask the vendor to include the receipt with the goods when the product is shipped to you. This receipt is the only original documentation specifying whether or not tax has been paid against the purchase.

Each cardholder will receive a statement identifying each transaction made against the card during the previous billing cycle. The statement will be mailed electronically to each site. It is then printed and distributed to each cardholder by the site coordinator. The statement must be reconciled with receipts attached in the order shown on the statement. Please sign and forward your reconciled statement (with original receipts attached) to your Principal/Supervisor for review and approval. The statement will be forwarded to the Finance Department for retention should an audit of the program be requested.

If your Records Don't Agree With Your Statement

There may be occasions where you find items on your statement that does not correlate with the entries in your log or your retained receipts. You may not have made the transaction, the amount of the transaction is incorrect.

Your first recourse is to contact the vendor involved to try to resolve the error. If the vendor agrees that an error has been made, he will credit your account. Highlight the transaction in question on your log as a reminder that the item is still pending resolution.

If the vendor does not agree that an error has been made, contact the Bank Customer Service using the 800 number on the back of your Purchasing Card. State that you would like to dispute a charge on your card. You will be asked to submit the information in writing so that the Bank can research the disputed item. You may fax the completed

form to your representative at the Bank. The amount of the next invoice will be reduced by the amount of the disputed item until the question is resolved.

Any charge you wish to dispute must be identified in writing within 60 days of the statement date. Disputes will then be resolved by the Bank within 90 days.

You are responsible for the transactions identified on your statement. If an audit is conducted on your account, you must be able to produce receipts and/or proof that the transaction occurred. If an error is discovered, you are responsible to show that the error or dispute resolution process has been invoked.

1-800-588-8065

Lost or Stolen Cards

The Visa Purchasing Card is Division property and is to be secured just as you would secure your personal credit cards. If your card is lost or has been stolen, notify the Plan Administrator/Finance Manager, and contact the the Bank Customer Service immediately! The number to call is or 1-800-588-8065.

Upon receipt of your call, further use of the card will be blocked. Prompt action in these circumstances can reduce the Division's liability for fraudulent charges. You will then receive a replacement card in the mail.

Merchants Who Do Not Accept the Card

Anyone from whom you currently purchase goods or services is to be considered a potential vendor of the Visa Purchasing Card Program - even if they don't accept Purchasing Cards today. The program is not restricted to retail merchants only!

Although we do not endorse Visa or any of its associated banks specifically, we encourage merchants to become involved in the Visa Purchasing Card Program so that cardholders can use the program most effectively.

Vendors may contact their local bank or financial institution to become Visa capable, or they may contact the provider of the Purchasing Card Program, the Bank, for assistance. Most of these institutions will be able to set a vendor up to process all types of charge card transactions, so that this form of payment may be accepted from any Division or individual using a charge card.

In Summary

Vendors are paid within three days of your business transaction. Please indicate to vendors that you do not wish to be invoiced, as an invoice could result in duplicate payment.

The program is designed to be simple and easy to use, providing you the goods needed to perform your job more quickly and with fewer steps to accomplish the task. But we also need to maintain appropriate controls to ensure the ongoing success of the program.

We ask you to exercise good judgment and act responsibly when using your card. The card is issued in your name, and all activity will be assumed to have been incurred by you. We ask you to always retain your receipts!

In addition, random audits may be conducted for both card activity and retention of receipts/sales slips. Consequences, ranging from suspension of cards to termination of employment, will be invoked for improper use of the program.

We continue to improve the way we conduct business. Your use of this program in conducting your daily business can help us make significant change in eliminating a variety of manual transactions. If you have any questions about the program or need additional information, please contact the Plan Administrator/Finance Manager.

Reference: Section 60, 61, 80, 113, 116, 121 School Act
Freedom of Information and Protection of Privacy Act
School Buildings and Tendering Regulation 383/88
Agreement on Internal Trade; Annex 502.4

**SCHOOL SYSTEM ADMINISTRATION
AUTHORIZED SIGNATURES**

Background

The Division acknowledges its obligation to fulfill contracts or provide payment for those agreements in which it enters. The Division will fulfill its obligations for those agreements entered into on its behalf by designated signing authorities.

Procedures

1. Specific individuals shall be designated to sign:
 - 1.1 Manager, Human Resources for contracts with individual teachers and support staff;
 - 1.2 Superintendent for contracts with individual Division Office staff;
 - 1.3 Superintendent/Associate Superintendent, Business and Finance for corporate contracts;
 - 1.4 Board Chair and Associate Superintendent, Business and Finance for contracts with all union agreements;
 - 1.5 Site managers for supplies and goods; and
 - 1.6 Site managers for personal contracted services within parameters established for distributed decision-making.

Reference: Sections 60, 61, 113, 116, 117 School Act

INVENTORIES OF EQUIPMENT/FURNITURE

Background

A current inventory of Division equipment and furniture is to be maintained.

Procedures

1. Principals and site managers shall maintain by video graphic recording a current inventory. This recording shall be filed with the Associate Superintendent, Business and Finance.
2. Principals and site managers shall prepare and submit to the Associate Superintendent, Business and Finance an inventory of all school and site property valued at five thousand dollars (\$5,000) or more per item.
3. In addition to the video graphic recordings, all sites shall maintain current, separate inventories for computers and other technology equipment, which shall include, at a minimum:
 - 3.1 Item name/description/model and serial number;
 - 3.2 Purchase date; and
 - 3.3 Purchase price.
4. Inventories shall be updated annually.

Reference: Section 60, 61, 113, 200, 201 School Act

DISPOSAL OF OBSOLETE GOODS

Background

The Superintendent or designate has the authority to classify items of equipment, furniture and books as obsolete, unserviceable, and/or surplus.

Procedures

1. Equipment and furniture classified as obsolete, unserviceable, or surplus shall be disposed of in as efficient and practical a manner as possible, by public auction, redistribution or tender where practicable, but, in any case, so as to secure the maximum net return to the Division and to comply with Alberta Education regulation.
2. Books classified as obsolete or unserviceable shall be disposed of only after all possible uses for them within the system have been exhausted. Such books may be donated to charitable organizations for educational purposes. Any remaining books shall be disposed of at minimal cost to the Division and by an environmentally friendly means.

Reference: Sections 60, 61, 113, 116, 200, 201 School Act
Disposition of Property Regulation 3/2001

SCHOOL FUND-RAISING ACTIVITIES

Background

While the Division recognizes its obligation to provide funds to meet the basic costs of the educational needs of students, it recognizes that some schools and school support groups may wish to enhance these educational services and engage in fund-raising for this purpose. It is the desire of the Division that fund-raising activities be compatible with the best interests of students, school staff and the community.

Procedures

1. Principals may authorize fund-raising activities in support of school-based projects and supplemental programs provided that the following expectations are met:
 - 1.1 Student and staff participation in fund-raising activities must be voluntary;
 - 1.2 The safety of children is the paramount consideration in any fund-raising activity; parents are to approve of student participation in fundraising activities;
 - 1.3 Fund-raising activities shall not significantly detract from the curricular programs;
 - 1.4 The activity does not represent unfair competition with local businesses;
 - 1.5 The activity will not be interpreted as an endorsement of a private organization or a commercial product;
 - 1.6 No student shall be excluded from an event or program because the parents cannot contribute; and
 - 1.7 Consideration has been given to school fund-raising activities in adjacent or shared attendance areas.
2. The Principal's approval must be given for all fund-raising activities that involve the school name, students or staff.
3. Principals are expected to seek the advice and collaboration of the School Council and staff on fund-raising activities in the school. Consistent with the development of a school education plan, School Councils are to provide advice on the type of fund-raising together with financial and educational objectives.
4. Any group or organization accountable for fund-raising to the school is responsible to the Principal. The Principal shall account for all donated revenues and related expenditures and for making the financial records available for inspection by the Division.
5. All materials and equipment purchased for schools through all fund-raising endeavors shall become the property of the Division.

Reference: Sections 20, 22, 27, 60, 61, 113, 116 School Act
Income Tax Act

Cross Reference: Internal Controls Handbook

SCHOOL-ACQUIRED VEHICLES

Background

The acquisition and operation of motor vehicles by schools is permitted, as needed, to facilitate the operation of curricular and extracurricular programs.

Procedures

1. No purchases are permitted without the involvement and approval of the Manager, Transportation.

Reference: Section 13, 45, 51, 52, 53, 60, 61, 113 School Act
Traffic Safety Act
School Bus Operation Regulation
Student Transportation Regulation 250/98 (Amended A.R. 197/2000)

COMMUNITY PARTNERSHIPS

Background

Community partnerships are agreements between the Division and the private sector for mutually acceptable purposes. Such partnerships can be in the form of either a “System-Based Community Partnership” (a community partner who works with more than one school or the school system), or a “School-Based Community Partnership” (when a community partner works with a single school in the Division).

The development of partnerships with community businesses and organizations can provide benefits for the Division's students and staff, and the staff of community partners and, in the process, increase the community partners' understanding of public education.

Procedures

1. All partnership agreements must ensure that the Division's obligations with respect to its students are safeguarded.
2. The outcomes of all partnership agreements and subsequent activities must serve to enhance the delivery of a quality experience for students, based on the principles of public education.
3. Partnerships must be designed and operated at the highest levels of community expectations for public education.
4. All partnership agreements require the approval of the Superintendent or designate.
5. All partnerships must be evaluated annually, in accordance with the terms and conditions specified in the partnership agreement.

Reference: Sections 20, 27, 60, 61, 113 School Act

CHARITABLE DONATIONS

Background

The Division appreciates charitable donations from the public in support of the public education system.

Procedures

1. Charitable donations can be cash or new or used objects:
 - 1.1 All cash donated to the Division shall be receipted, recorded, and accounted for in the appropriate manner including a clear indication of the purpose for which the donation is made.
 - 1.2 All requests for an official tax receipt shall be forwarded to the Business and Finance Department accompanied with supporting documentation including a photocopy of the original receipt and the purpose for which the donation is made. Official tax receipts will only be issued when the amount of the donation is in excess of \$100.
 - 1.3 All new merchandise donated to the Division is to be accompanied with an original sales invoice to determine the value of the donation. Schools are responsible for maintaining a record of all non-cash donations. Merchandise that does not meet the Division's standard or is not compatible with existing equipment shall not be accepted.
 - 1.4 All used merchandise donated to the Division shall follow the same procedure as 1.3 above. If an official tax receipt is requested, the donor will provide an independent appraisal satisfactory to the Business and Finance Department.
 - 1.5 All merchandise donated to the Division shall become the sole property of the Division.
 - 1.6 Where a donor places a specific condition on the use of any donation, the Division will endeavor to comply with the wishes of the donor, but reserves the right of final decision over the use of that donation.
2. The repair and maintenance of donated items are the responsibility of the site.

Reference: Sections 20, 60, 61, 113, 116 School Act
Section 1190(1)(c)(iv), Income Tax Act
Society Act

INSURANCE MANAGEMENT

Background

In order to ensure that the requirements of legislation are met and the Division's interests are protected, the Superintendent will provide for continuous insurance coverage in accordance with these procedures.

Procedures

1. The Associate Superintendent, Business and Finance is authorized to obtain adequate insurance for the Division.
2. The Division will provide insurance coverage for the following:
 - 2.1 Buildings,
 - 2.2 Contents,
 - 2.3 Liability – for individual trustees, staff members, student teachers and interns, and volunteers; all the foregoing while performing duties authorized by the Division,
 - 2.4 Crime,
 - 2.5 Automobile fleet,
 - 2.6 Travel accident,
 - 2.7 Student accident,
 - 2.8 Boiler and machinery,
 - 2.9 Errors and omissions,
 - 2.10 Sexual molestation and abuse, and
 - 2.11 Course of construction and wrap up.
3. Building insurance shall be secured to provide coverage at full replacement cost.
4. Contents insurance shall be obtained on an actual cash value basis.
 - 4.1 Claims made under the building and contents section of the insurance policy resulting from accidents, vandalism or theft shall be made by the Associate Superintendent, Business and Finance upon receipt of the required information from the Principal or department head.
5. Travel accident insurance shall be obtained to cover staff members and trustees while traveling on Division business.

6. On an annual basis, the Associate Superintendent, Business and Finance shall review insurance coverage and make such arrangements for insurance coverage as it deems necessary.
7. The Associate Superintendent, Business and Finance shall make available to staff members and others as required information describing the Division's insurance coverage.

Reference: Section 20, 60, 61, 113, 116 School Act

FACILITIES DEVELOPMENT – NAMING OF SCHOOLS

Background

The Division supports the involvement of the school community in the naming of new schools or in renaming of existing schools.

Procedures

1. The Board will establish an ad hoc School Naming Committee consisting of two trustees and the Superintendent or designate.
2. The School Naming Committee shall create a selection process that involves members from:
 - 2.1 Parents
 - 2.2 Community Members
 - 2.3 School Staff / Administration
 - 2.4 Students
 - 2.5 Municipal Leaders
3. The following criteria shall be considered in the selection of recommended name(s):
 - 3.1 The name (current or historical) of the community in which the school is located
 - 3.2 The name of the street on which the school is located
 - 3.3 The name of a significant historical figure, event or place; either local, provincial, national or international
 - 3.4 The program focus of the school, particularly in the case of a specialized or alternative school
 - 3.5 Another option acceptable to the ad hoc School Naming Committee
 - 3.6 The recommended name(s) shall not be that of a current Board member or employee, and shall not duplicate or partially use the name of other facilities within the Division's jurisdiction
4. Whenever possible, the ad hoc School Naming Committee shall be established at least eighteen (18) months in advance of the opening of a new school, and shall bring a recommendation to the Board at least twelve (12) months before the opening of the new school.
5. The committee shall consider possible names for the school and bring one recommendation forward to the Board for consideration. The Board shall decide whether or not to accept the recommendation of the School Naming Committee.

Reference: Section 60, 61, 113 School Act

ACCESS TO BUILDINGS

Background

School buildings are provided for the primary purpose of housing instructional programs for eligible students. Other uses of the buildings are subordinate to this general use. In order to maintain secure access, only authorized personnel are allowed to enter and utilize the buildings. Authorization, including spaces open to access, will be specified through Board policies, administrative procedures, and agreements. Persons in the buildings without authorization shall be considered trespassers.

Procedures

Site managers are responsible for access to school buildings and the security of their facilities. The Manager of Maintenance and Facilities shall work with Principals to:

1. Develop plans and strategies for maintaining secure access; and
2. Ensure that contractual obligations established by the Division are met.

Reference: Sections 20, 27, 60, 61, 113, 116 School Act
Petty Trespass Act

COMMUNITY USE OF SCHOOL FACILITIES

Background

The primary purpose of school facilities is to support mandated educational activities and Division-approved activities. After these requirements have been met, school facilities are to be made available for other uses. In priority order, such uses include:

1. School or Division-sponsored activities;
2. Local community-sponsored public service and non-profit activities;
3. Non-local community sponsored public service and non-profit activities;
4. Approved privately-sponsored activities.

Definitions

The following definitions shall apply:

Local Community

The community normally associated with the school either through school attendance boundaries or historical association.

Non-Local Community

Parkland County-based community groups and groups supported by the Division.

Approved Privately-Sponsored Activities

Activities which may be appropriately conducted in a school facility such as meetings, private receptions, funerals, and the showing of films.

Public Service Activities

Activities such as informational classes, training classes, recreational activities, and cultural activities.

Non-Profit Activities

Activities for which an admission is not normally charged, or activities from which all net profits gained are dispersed to support community or school needs.

Procedures

1. Responsibilities:
 - 1.1 The Site Manager or an approved designate shall be responsible for the interpretation and application of the procedures.

- 1.2 The Division shall maintain adequate comprehensive insurance coverage for the community use of school facilities.
 - 1.3 User groups shall be required to arrange additional insurance coverage when it is deemed advisable by the Division.
 - 1.4 User groups shall not hold the Division responsible for any instances of bodily injury, sickness, disease or death sustained by user group participants while on the school premises.
 - 1.5 User groups shall not hold the Division responsible for damage to, destruction of, or loss of property belonging to the group or group participants.
2. Restrictions
 - 2.1 The serving or consumption of alcoholic beverages shall not be permitted on school premises during school hours and at other times only if a permit is obtained, and approval is granted by the Principal.
 - 2.2 No smoking is permitted.
3. Use of School Equipment
 - 3.1 The Principal shall determine if equipment, supplies or duplication services will be made available for user groups or employees.
 - 3.2 If equipment, supplies or duplicating services are made available for use, a fee schedule and conditions of use shall be established by the Principal or designate and all transactions shall be recorded.
 - 3.3 In the event that borrowed equipment is lost or damaged, the user group or employee shall be responsible for all costs resulting from replacement, and/or repairs. The costs shall be determined by the Principal.
4. Damages
 - 4.1 A damage deposit on a booking may be charged at the discretion of school administration. This damage deposit will be refunded within 7 days of the event, provided no damage has been incurred.
 - 4.2 The cost of property loss or damage arising out of the use of any facilities which form part of this agreement shall be assessed to and paid by the party responsible for the activity from which the damage resulted. Responsibility for damages shall be determined by the Principal.
5. Accident Procedure
 - 5.1 The users must notify the Division-designated supervisor or custodian of any accident that occurs during their use of the facilities. Notification is to occur as soon as possible.

6. Appeal Procedure

- 6.1 In the event that a user group considers any terms and conditions or the application of any terms and conditions set out in these procedures to be unjust, appeals may be made in accordance with the line relationship of authority specified by the Division. Appeals will be processed in the following order: Principal, School Council, Superintendent.
- 6.2 All appeals must be presented in writing and are to describe in detail the nature of the concern.

7. Fees/charges

The Principal shall establish fee charges annually. School Councils shall be consulted on fee charges.

- 7.1 Any group which sponsors activities to generate revenues that will be used for charitable, school or local community youth group purposes may request a rental reduction. The Principal may grant such requests if they are infrequent.
- 7.2 Fees and charges for use of equipment and materials are to be based on the principle of replacement and repair costs pro-rated.

8. Joint-Use Agreements

- 8.1 Where a Joint-Use agreement exists, the provisions are to be adhered to by the users.

Reference: Sections 20, 60, 61, 113, 195 School Act

APPROVAL OF SITE DEVELOPMENT

Background

The Manager, Facilities and the Principal are to be involved in planning on behalf of the Division for the selection and placement of site development and improvements on school grounds.

Procedures

1. The Principal is responsible for approving and managing any school playground improvement.
2. Such improvements must be completed in consultation with the Manager, Facilities.
3. The Principal will be held fully accountable for supervision of the project.

Reference: Sections 60, 61, 113, 116 School Act
CSA Standards

STUDENT TRANSPORTATION IN SCHOOL-ACQUIRED VEHICLES

Background

The use of school-acquired vehicles for student transportation on curricular and extra-curricular activities is permitted. Such vehicles are to be used in conjunction with the following procedures.

Procedures

1. If the vehicle is equipped with seat belts, the seat belts are required to be utilized. The driver is responsible by law for ensuring correct use of seatbelts for its passengers.
2. The driver's qualifications shall comply with the provisions of the Traffic Safety Act and any other applicable statute. A copy of the driver's license will be required annually for any and all drivers of such vehicles prior to assuming any driving duties. Copies of these documents shall be kept by the Principal.
3. The Principal will be responsible for ensuring that all necessary maintenance is performed on the vehicle. Formal inspections shall be conducted every six months as required under the Alberta Traffic Safety Act. A copy of the semi-annual inspection is to be placed on the vehicle and filed at the school.
4. The maximum number of passengers for all school acquired vehicles is not to exceed the manufacturer's rated capacity. The regulations and requirements under the Traffic Safety Act or any other applicable statute regarding the seating of passengers shall be followed.
5. The appropriate insurance is to be maintained by the Division on the vehicle.
6. The vehicle purchased is to meet multifunction activity or school bus standards as defined by the Canadian Standards Association at the time of the manufacturer's build date and adopted by Alberta Transportation and Utilities.
7. The driver shall not:
 - 7.1. Drive for 24 hours after consuming alcohol;
 - 7.2. Drive if taking any medication that will affect his/her driving capabilities;
 - 7.3. Exceed the posted speed limit, or violate any other provisions of the Highway Traffic Act or any other applicable statute.

8. Students transported in school vehicles require parental consent prior to travelling off school grounds, except under emergency circumstances when parental consent may be waived.
9. The driver shall take responsibility for all traffic infraction charges laid while driving the vehicle.
10. Cell phones are not to be used by drivers while driving.

Reference: Section 13, 45, 51, 52, 53, 60, 61, 113 School Act
Traffic Safety Act
School Bus Operation Regulation
Student Transportation Regulation 250/98 (Amended A.R. 197/2000)
Canadian Standards Association

STUDENT TRANSPORTATION IN PRIVATE VEHICLES

Background

The Division encourages the use of school buses rather than privately owned vehicles to provide for internal and external transportation of students. However, the Division recognizes that some school employees, due to circumstances, may choose to use their own automobiles within the scope of their employment for transporting students on occasional or infrequent trips. As well, parents may assist by volunteering the use of their automobiles.

Procedures

When private vehicles are used for transportation, the following conditions apply:

1. The Principal must give permission, preferably written, to the driver(s) involved.
2. Details of insurance coverage are as follows:
 - 2.1 Primary Insurance Coverage
 - 2.1.1 The Division cannot place primary insurance on a vehicle that it does not own, rent, or lease.
 - 2.1.2 Insurance placed by the owner of the vehicle is always primary or first loss insurance.
 - 2.1.3 The Division requires that anyone occasionally using his own vehicle to transport students on authorized trips provide Bodily Injury and Property Damage coverage on his vehicle to a minimum of \$2,000,000.
 - 2.1.4 Employees who use their vehicles to transport students as part of their work are required to have the appropriate driver's license and notify their insurance company of the intended use of the vehicle.
 - 2.1.5 Volunteer drivers who occasionally transport students are required to have the appropriate driver's license and required to notify their insurance company of the intended use of the vehicle.
 - 2.2 Secondary insurance coverage
 - 2.2.1 The Division non-owned automobile liability insurance provides \$15,000,000 excess coverage, i.e. over and above the owner's policy.
 - 2.2.2 This secondary insurance covers the driver while transporting students on occasional authorized trips and applies only to claims advanced by or on behalf of a student.

3. Travel expenses, if claimed by employees, are to be reimbursed by the Division at the current rate per kilometer or mile, upon submission of claim.
4. No student, without written permission from the Principal, will be allowed to drive a private vehicle to transport him/herself to and/or from school-sponsored activities. The Principal, at his/her discretion, may give written permission only after receiving a written request from the parent accepting all responsibilities. Where the Principal grants permission, s/he is to clearly state to both the student and the parent that they are accepting all liabilities for transportation and that no passengers will be allowed.

Reference: Sections 25, 45, 51, 52, 60, 61, 113, 117 School Act
Traffic Safety Act