

Code D: Business Administration

POLICY TITLE AND CODE
BUDGET DAA

STATEMENT OF POLICY

The Director of Education shall present an annual operating and capital budget for approval by the Board of Education.

With respect to the actual, ongoing financial operations of the Greater Saskatoon Catholic Schools, the Director of Education shall not cause or allow budgeting for any fiscal year or the remaining part of any fiscal year to deviate materially from Board of Education priorities, risk fiscal jeopardy, fail to demonstrate a generally acceptable level of foresight, or allow assets to be unprotected or inadequately maintained.

RATIONALE

The annual budget reflects the Statement of Mission and Educational Commitment of Greater Saskatoon Catholic Schools.

AUTHORITY

- *The Education Act*, Sections 277 - 282
- Policy Governance Manual

GUIDELINES

1. The Director of Education directs the preparation of the budget. S/he guides and supervises activities and personnel in the budget process and coordinates educational and financial planning.
2. The standard revenue and expenditure classifications shall be those prescribed by the Province of Saskatchewan.
3. The general expectation is that expenditures shall not exceed the amount budgeted in the major expenditure classification.
 - 3.1 Monies from a special fund shall be expended only for the purpose for which the fund was established.

- 3.2 The Director of Education may approve emergency expenditures up to an amount of \$100,000.00 in excess of budget.
- 3.3 When it is necessary to establish emergency expenditures in excess of \$100,000.00, such expenditures shall be approved by the Board of Education.
4. The budget appropriation for each classification constitutes authorization for making expenditures for that item up to the amount budgeted.
5. Decentralized expenditures will be determined annually. Principals shall participate in the effective control of expenditures within the budgetary limits established for their school.
6. The Superintendent of Administrative Services Division, in consultation with the Director of Education, shall initiate procedures to accomplish all planned undertakings and continuous monitoring of the budget.
7. The Superintendent of Administrative Services Division is responsible for managing budget control and for the preparation of monthly reports to the Board of Education.

PROCEDURES

1. The Director of Education shall recommend principles and guidelines for developing budget estimates, to be approved annually by the Board of Education.
2. The Director of Education shall recommend, to be approved annually by the Board of Education, a process for budget consultation with the moral ownership and the administration and staff of Greater Saskatoon Catholic Schools.
3. The Director of Education shall direct an annual review and student enrolment analysis for Greater Saskatoon Catholic Schools.
4. The Director of Education shall annually direct a five-year school facilities plan for Greater Saskatoon Catholic Schools.
5. The Superintendent of Administrative Services Division is responsible for the determination and management of capital, plant operations, maintenance and student transportation services budgets, processing budget data, developing the budget document, and preparing the budget for presentation to the Board of Education.
6. Superintendents of Education are responsible for the determination and management of the budget for operational items as directed.

REFERENCES

Statement of Educational Commitment of Greater Saskatoon Catholic Schools:

- To practice stewardship with respect for all of God's creation

FORMS

Budget documents, as prescribed by the Minister

DATE APPROVED

June 28, 1982

DATES AMENDED

May 29, 1995
February 2004
February 2008
June 2008