

Budget
Policy 3110
08/10/94

The annual budget shall be based upon the needs of the district and the reasonable needs of the community in relation to the financial ability of the district to support its schools.

In forming the budget, all expenditure items shall be considered in relationship to the total school program.

Requests for alterations or major items of repair shall be submitted in connection with the annual budget requests, and at no other time except in cases of extreme emergency. Emergency requests shall be placed before the Board for decision.

The Superintendent of Schools/Chief Executive Officer in consultation with the Assistant Secretary/Treasurer, Maintenance Supervisor, Executive Secretary and School-based Administration shall prepare and submit to the Board for adoption a preliminary budget by April 27 for the next fiscal year.

The Secretary Treasurer of the Board shall advertise the preliminary budget to the general public.

Each principal shall, with the assistance of his teachers and department heads, prepare an estimate of needs and submit the estimate to the Superintendent not later than January 15th of each year.

Budget as a Spending Plan
Policy 3120
08/11/94

A system of fiscal control shall be established to govern the administration of the budget and the expenditure of funds. The Superintendent shall administer the budget in accordance with legal requirements and the instructions of the Board.

The Superintendent of Schools shall not permit expenditures of funds to exceed the major budget classification. All transfers of major funds between the major classifications of the budget shall be subject to the approval of the Board. The Board shall be provided with complete information regarding the funds available, the proposed expenditures, and surplus.

The Assistant Secretary-Treasurer shall check the legality of all expenditures, recommending for approval only legal expenditures.

The Superintendent of Schools shall submit monthly reports on all budget expenditures of the operating and capital accounts.

**Employee Housing
Policy 3530
02/05/95**

The Board of School Trustees, at their discretion, may offer teacherages for rent.

Guidelines

1. Rental rates shall be reviewed in April with an effective date of September 1.
2. All new residents of Board supplied housing will be required to pay one-half month's rent as a damage deposit with the first rent installment.
3. When vacating board supplied housing occupants shall arrange with the Maintenance Department to have the property inspected. Damage beyond normal wear and tear will be assessed against the damage deposit and the remainder, if any, shall be refunded promptly.
4. All residents of Board supplied housing shall be required to sign a lease agreement.

Sales and Disposal of Obsolete Equipment and Supplies
Policy 3220
09/04/84

The Superintendent or his designate shall be authorized to set procedures for disposal of obsolete equipment and supplies. All sales of obsolete equipment and supplies shall be reported to the Board.

Guidelines

1. No private sales shall be made of school property.
2. Sales will be publicized in advance of the sale date.
3. The highest price possible will be sought.

Disposal of Land or Improvements

Policy 3230

November 2, 2004

The Board of School Trustees will establish procedures for the disposal of land or improvements in accordance with the School Act and Ministerial Order M16/03.

Definitions:

Land – includes any interest in land, including any right, title or estate in it of any tenure.

Fair Market Value – means the amount, price, consideration or rent that would be obtained in an arm's length transaction in an open market between willing parties acting in good faith.

Procedures and Regulations

1. The Secretary Treasurer will formally notify the Board of School Trustees of land or improvements that are of no future educational need to the school district.
2. The Board of School Trustees will formally approve, by bylaw only, the disposition of land or improvements in accordance with the School Act Section 65 (5).
3. Where appropriate, an appraisal of the property will be received from an independent professional appraiser.
4. Disposal of land or improvements will be through a public process, and will be at fair market value.

Exceptions to the above may include rights of way, easements and restrictive covenants in which the school district enters into agreements with other local government bodies and/or crown corporations.

5. The Board of School Trustees will provide to the Minister of Education a copy of the bylaw referred to under 2 of this policy, and written notice of the disposition and allocation of the proceeds in accordance with the School Act Section 100 (2).
6. This policy does not apply to grants of Crown Land as described in the School Act Section 99.

Gifts, Grants, Donations and Bequests

Policy 3240

September 23, 2009

The Board may accept on behalf of and for the school district any bequest or gift of money or property for a purpose deemed by the Board to be suitable, and to utilize such money or property so designated. The Board's preference is to have all gifts, grants, donations and bequests made to the School District in order to maintain reasonable equity of resources between schools. If a donor requests that a particular school be the recipient the Board will take that request under serious advisement.

Any gift, grant, donation or bequest presented to the school district must be accompanied by a letter from the donor for official action and recognition by the Board.

To be acceptable, a gift, grants, donations or bequests must satisfy the following criteria:

1. have a purpose consistent with those of the school;
2. be offered by a donor acceptable to the Board;
3. will not add to staff load, unless staff are in agreement;
4. will not begin a program that the Board would be unwilling to take over when gift or grant funds are exhausted;
5. would not bring undesirable or hidden costs to the school system;
6. place no restrictions on the school program;
7. will not be inappropriate or harmful to the educational process.

All gifts, grants, donations and bequests shall become school district property.

A letter of appreciation signed by the Chairman of the Board shall be sent to the donor.

Gifts to School Personnel

No school employee is to accept any commission or gift from individuals or companies seeking to sell materials or services to our public schools and related school activities other than companies which provide a service that promote activities in the general school interest.

This prohibition shall not be construed to prevent vendors from paying reasonable costs to provide opportunities for school officers and employees to see or hear about new ideas, equipment and/or materials; nor shall it be construed to prevent students from presenting token and inexpensive gifts to staff members.

The Board considers that letters written to staff members are the best means to express gratitude or appreciation.

Investing
Policy 3260
09/04/84

The Board shall authorize the Superintendent of Schools/Chief Executive Officer and/or Secretary Treasurer to invest such portion of general fund monies as required in special term deposit accounts or certificates of deposit issued by a bank or trust company. Such institutions must be located and authorized to do business in this Province. The term deposit accounts or certificates of deposit shall be payable within such time as the proceeds shall be needed to meet expectations.

Control of Finances

Policy 3310

09/04/84

It is the policy of the Board that the administration strictly observe the letter and the spirit of the School Act and Regulations relating to purchases by the school system and to the control of its finances and property.

Within the framework of the School Act and Regulations, purchases and use of materials and manpower shall be accomplished in accordance with good business practices with the primary purpose of serving the program of instruction.

The Board holds the Superintendent of Schools/Chief Executive Officer directly responsible for carrying out this policy and, toward that end, the Superintendent shall detail the procedures for executing this policy in written administrative directives.

The Superintendent of Schools/Chief Executive Officer is to present monthly statements of budget expenditures and surpluses of both the operating and capital accounts, shareable and non-shareable as well as trust accounts at regular meetings of the Board.

Quantity Purchasing
Policy 3320
09/04/84

To help achieve both quality control, price advantage and standardization of equipment purchasing, under the direction of the Secretary/Treasurer, the administration of the district is encouraged to:

1. obtain competitive bids for equipment;
2. standardize all materials and equipment for effective servicing and replacement.

Relationship with Vendors
Policy 3321
09/04/84

The applicable administrator shall undertake guidelines and procedures that afford representatives of suppliers a courteous hearing or interview about their products and allow for impartiality in the purchase of materials and supplies.

Guidelines

1. The schools shall not extend favoritism to any vendors. Each order shall be based on quality, price and delivery with past service being a factor if all other considerations are equal.
2. All letters, wires and other types of communications shall be answered or acknowledged promptly.
3. The schools shall not solicit funds or materials from vendors unless it is a direct educational benefit to students. No purchase will be made from an employee of the school district, nor from a member of the immediate household of an employee without the approval from the Board.
4. No purchase will be made from a member of the Board, nor from a member of her/his immediate household, nor from any enterprise in which he holds a substantial interest without approval of the Board.
5. No employee shall endorse any product in such a manner as will identify him as an employee of the school district.

Local Purchasing
Policy 3322
09/04/84

The Board favours local purchasing of equipment, materials and contracts when the product and service meets the following factors between local and non-local vendor:

1. quality of the product;
2. suitability of product;
3. conformance of specifications;
4. convenience of delivery;
5. general reputation of business firms;
6. past services to school district and
7. the price is reasonable.

Soliciting Prices
Policy 3323
05/24/88

Bids will be required on any purchases or contracts exceeding \$5000. Such bids will be based on specifications prepared and submitted to bidders after publication of a legal notice that such bids are solicited. The Board will reserve the right to reject any or all bids.

Guidelines

Soliciting Prices

1. A single expenditure of \$1,000. to \$5,000. requires a quotation in writing. The recommendation of the Assistant Secretary/Treasurer is to be taken into consideration.
2. A single expenditure of \$200. to \$1,000. requires a quotation in writing or verbally.
3. A single expenditure of \$200. or less may be authorized by the individual responsible for the account.

A single expenditure means one item or a quantity of items purchased as one order. It also includes the total of repeat orders in one calendar year where it can be reasonably foreseen that purchases will be on a repeat or continual basis.

4. A single expenditure of \$5,000. or over shall require advertising and receipt of sealed tenders. The recommendation of the Assistant Secretary/Treasurer to be taken into consideration when the Board selects the supplier.

Formal Bidding Procedures

Bids shall be advertised on all purchases and contracts exceeding \$5000 on which specifications can be reliably written, the quality measured or gauged and the quantity measured or counted. Sealed bids are to be opened in the office of the Board at the specific time stated in the bid form. Bids on construction contracts and items of an unusual nature are to be opened at the Board Office at a regular time as stated in the bid form. All bidders shall be notified of the opening and invited to be present.

Bids or quotations received after date and time specified in the specifications shall be returned to the bidder unopened.

Changes in the amount or the condition of the bid will not be allowed once the bid has been received by the Board or its agents. Awards shall be made only on the specifications advertised or amended prior to the official opening of the bids.

The lowest bid will not necessarily be accepted by the Board.

Requisitions and Payments

Policy 3324

09/04/84

Requisitions for budgeted items shall originate with key personnel directly responsible for their use. The Superintendent of Schools shall arrange appropriate administrative review whereby all requisitions will be examined and approved, or disapproved.

In the ordering of school equipment the Principal shall have the responsibility and authority in requesting a particular type of equipment; however, District Office has the final authority with respect to the suppliers used.

Guidelines

1. The Assistant Secretary/Treasurer will audit all invoices and requests for payment prior to vouchering for payment. Bills failing to conform to legal requirements for vouchering will be processed in the manner s/he considers appropriate before payment is made.
2. All payments of school obligations shall be made to pre-numbered cheques. All payments shall be supported by proper invoices and/or other substantiating detailed information.

System of Accounts

Policy 3410

09/04/84

The accounting systems and procedures for the school district shall be set up so to conform to the best business practice and existing guidelines from the Ministry of Education. The Superintendent of Schools and Assistant Secretary/Treasurer will be expected to confer with appropriate specialists of the department of education, school district auditors and any other knowledgeable persons or groups in achieving that objective.

It is understood by the Board that support for the purposes of the school shall be a prime objective of the accounting systems and procedures.

Audit
Policy 3420
09/04/84

The books and accounts of the district shall be audited by an independent certified public accountant in conformance with the School Act. The certified public accountant shall be selected by the Board as per Section 172 (1) of the School Act.

The audit, when completed, shall be presented to the Board for examination.

The Assistant Secretary/Treasurer shall be responsible for filing copies of the audit with the proper authorities as prescribed by Section 175 (4) of the School Act.

Monies in School Buildings

Policy 3450

04/22/91

The Board expects that all monies collected by school district employees and by students shall be handled with good and prudent business procedures.

Guidelines

1. All school accounts are to be maintained regularly. All school accounts are to be audited annually.
 2. All monies collected shall be receipted, accounted for, and directed without delay to the proper location for deposit. In no case shall monies be left overnight in schools except in safes provided for safekeeping of valuables, and even then no more than a few dollars should be kept. All schools shall provide for making bank deposits in order to avoid leaving money in schools overnight.
 - 2.1 All receipt books shall be under the control of the Principal. The receipt books shall be made in duplication and press numbered. An inventory of the receipt books shall be kept showing the first and last number of the forms issued, and shall be added to as additional books are received or printed. A record of the disposition of every receipt book shall be kept showing the date and to whom it was given.
 - 2.2 The receipts are to be issued in duplication, one copy retained by the school and one copy to the person from whom the money was received. An explanation should be made on the receipt as to the purpose for which these funds were received.
 3. The purpose of a petty cash fund is to have cash available in the administration and principal's office for "emergency" expenses such as express charges, postage due. Emergency expenses are those that cannot be charged and handled in the usual manner.
 - 3.1 By September 30, each Principal sends in a requisition and claim form to establish the petty cash fund. The amount of the petty cash fund is \$100.00 for each school.
 - 3.2 The petty cash fund may be reimbursed as often as necessary if the fund is depleted to \$25.00 or less. After audit and approval by the accounting office, a cheque is drawn for the amounts expended and charged to the proper budget codes. After the cheque is signed by the Board, it is returned to the school which needs to replenish its petty cash fund. By June 30th, all cash and receipted bills totalling the original amount of petty cash must be in the accounting office. This is done to enable the district to complete its yearly audit.
-

Operation and Maintenance of Plant
Policy 3510
09/04/84

The Board expects the operation and maintenance of the school plant and equipment to set high standards of safety, to promote the health of pupils and staff, to reflect the moral and cultural aspirations of the community at its best, and to support environmentally the effects of the staff to provide a good education.

The Board expects that its maintenance and teaching staff will, within the limits of their control, ensure that the conditions of the school buildings, equipment and grounds are conducive to a satisfactory learning environment for the students of the School District. Particular emphasis is to be placed on safety, cleanliness, neatness, ventilation, lighting, heating, storage, security and economy.

Insurance
Policy 3520
09/04/84

The insurance coverage of the school district should provide the broadest, most complete coverage available, at the most economical cost consistent with sound insurance principles. This policy is to be carried out in accordance with Section 102 of the School Act.

The Board authorizes the Assistant Secretary/Treasurer to secure and govern all necessary insurance for the protection of the assets and operations of the school district.

Assistance for Student Conveyance
Policy 3610
November 1, 2005

The Board agrees to provide assistance for conveyance of students who reside outside of the established bus route area determined by the Board. This policy will be administered in accordance with the School Act and its Regulations.

Guidelines

1. Students who reside outside of the Bus route area will receive transportation allowance of \$. 26 per kilometer to a maximum of \$12.90 per day plus \$. 30 per day for each pupil.
2. Students who attend Toad River School will receive the greater of guideline 1. above or \$.187 per kilometer to a maximum of \$23.48 per day.

Travel Expenses
Policy 3620
November 1, 2005

Employees of the Board, representatives of the Board and Trustees shall be reimbursed for reasonable out-of-pocket expenses when travelling and working on School District business.

Reimbursement of travel expenses must be in accordance with the following guidelines:

Guidelines

1. Accommodation:

Provided an employee is required to travel on School District business and overnight accommodation away from his/her regular place of domicile is necessary, he/she may claim the actual cost of accommodation on production of receipts. Reasonably priced accommodation should be used when possible. In the event that an individual who is on Board business stays in other than commercial accommodation, he will receive \$30.00 per night for accommodation.

2. Meals and Incidental Expenses:

Each employee may claim a per diem allowance for each full day on travel status without receipts. If travel is less than one day, the following rates apply:

Breakfast	\$10.00
Lunch	\$15.00
Supper	\$25.00

The per diem shall be \$50.00

3. Travel:

Where travel is authorized, the most direct and economical mode of transportation shall be used unless otherwise authorized by the Superintendent. An employee required to use a private automobile may claim mileage at the rate of \$.45 per km. This rate includes maintenance and special insurance costs. When an automobile is used and mileage claimed, only one person may claim the mileage. Rental of automobiles is not authorized except with prior approval by the Superintendent and only when no other form of transportation is available.

The maximum amount payable for travel shall be the total mileage at the current rate or the equivalent economy air fare rate and ground transportation, whichever is the lower.

4. Hospitality Expenses:

Hospitality and entertaining of guests are a responsibility of the Superintendent and the Board Chairman, although the functions may be delegated. All claims must be supported by original receipts.

5. Approval for Expenses:

- 5.1 Hospitality expenses must be approved by the Superintendent or Board Chairman;
- 5.2 Receipts are required for accommodation, meals (where travel is less than one day), hospitality, car rental, and air travel;
- 5.3 Travel claims and advances must be approved by a District staff person and in certain cases (such as for car rentals) by the Superintendent;
- 5.4 Superintendent approval is required when claims are made for out-of-pocket expenses in excess of the prescribed rates.

6. Claim Procedures:

Upon return, and providing further out-of-pocket expenses are claimable, the employee must complete a travel claim form detailing all expenses, and submit it to Accounts Payable. The expenses related to this claim will be reimbursed within fifteen (15) working days of the submission, provided the claim is properly completed.

7. Advances:

Advances will be issued to assist in avoiding immediate out-of-pocket expenses where hotel expenses are required. These advances will include the exact amount of air fare. No advances will be allowed for anticipated car rental unless specifically authorized by the Superintendent. Notice of six (6) working days is required for the production of an advance cheque, providing the required information is properly submitted.