


**Administrative Procedures 501**  
**School Decentralized Budget**

		<b>Adopted: June 28, 2011</b>  <b>Amended: July 7, 2015</b>
	<b>External References:</b> <ul style="list-style-type: none"> <li>• Education Act: Sections 85, 87, 109, 110, 175</li> </ul>	<b>Internal References:</b> <ul style="list-style-type: none"> <li>• AP 501 School Decentralized Budget – Appendix A – Assigning Costs to School Level Budget</li> <li>• AP 515 Purchasing</li> <li>• AP 517 Payments</li> <li>• Form 515-1 Purchase Order</li> <li>• Form 517-1 Expense Claim - For Payment</li> </ul>

**Background**

The Division believes the allocation of funds to enhance the development and delivery of services to students is more effective when schools receive an allotment they can use to augment their programming needs.


The principals and staffs of the schools in the Division understand the needs of the students in their particular school community, and the Division realizes the important role they have in determining how funds provided by the Division may best be used at the local level.

**Procedures**

1. The School Decentralized Budget will be a component of the Division budget.
2. Principals will develop a process for their staff and School Community Council involvement in the budget process.
3. The Principal is responsible for managing, monitoring and recording of budget allocations.

## Administrative Procedures 501 - Appendix A

### Assigning Costs to School Level Budget

		<b>Adopted:</b> <b>June 28, 2011</b>  <b>Amended:</b> <b>July 7, 2015</b>
	<b>External References:</b> <ul style="list-style-type: none"> <li>• Education Act: Sections 85, 87, 109, 110, 278, 279, 281, 282</li> </ul>	<b>Internal References:</b> <ul style="list-style-type: none"> <li>• Form 551-1 Bus Driver Report Special Events Extra-Curricular Transportation</li> <li>• Form 552-1 Private Vehicle Report Special Events Extra Curricular Transportation</li> </ul>

#### 1. Instructional Aids

##### 1.1 Textbooks

1.1.1 Purchases from this budget are to be items that are a permanent or semi-permanent nature as opposed to materials and supplies consumed annually. Include the cost of books purchased as desk copies for teachers.

##### 1.2 Computer Supplies & Services:

1.2.1 Report the cost of computer software and supplies.

##### 1.3 Resource Centre Materials:

1.3.1 Report the cost of print and non-print materials placed in the Resource Centre.

##### 1.4 Academic Supplies:

1.4.1 Items of a consumable nature, which are used in the provision of the instructional program, are to be charged to this budget. These supplies are typically consumed during one (1) academic term. Include classroom supplies, testing materials, science and other laboratory supplies, music program supplies, etc. Supplies for use in the following areas are charged to academic supplies but each of these (physical education, practical and applied arts or science, Student Support Services, etc.) has its own program code which allows principals to budget for and track expenditures in these areas separately.

#### 2. Materials and Supplies for Instructional Programs

##### 2.1 School Administrative Materials:

2.1.1 Include the expense of consumable materials and supplies purchased for use in the administration of the school. The expenditures that will be recognized under this budget category include the following:

2.1.2 School stationery (but not photocopy paper);

2.1.3 Consumable items such as pens, pencils, etc, for the office (but not those distributed to students);

2.1.4 Mailing envelopes and

2.1.5 Other supplies for use in the school office (but not those for distribution to students.)

2.2 Subscriptions: Subscriptions purchased to support the instructional program at or the administration of the school.

2.3 Memberships and Dues:

2.3.1 Memberships purchased to support the instructional program at or the administration of the school.

### 3. Non-Capital Furniture and Equipment

#### 3.1 Purchase of Furniture and Equipment (General Administration):

3.1.1 Include equipment and furnishings required for the administration of the school; for example, fax machine, table for staff room, etc.

#### 3.2 Purchase of Furniture and Equipment – Non Capital:

3.2.1 Include equipment, desks, tables, and other classroom furniture purchased to support the instructional program.

3.3 Equipment for use in the following areas is charged to this budget but each of these areas has its own program code which allows principals to budget for and track expenditures in these areas separately (physical education, practical and applied arts or science, Student Support Services, etc.).

3.3.1 The cost of renting and leasing equipment.

3.3.2 The cost of repairing school equipment.

### 4. Communications

#### 4.1 Postage:

4.1.1 Include all costs related to the mailing of items from the school.

#### 4.2 Advertising:

4.2.1 Newspapers, radio, brochures, etc.

### 5. Student Related Expenses

#### 5.1 Special Events:

5.1.1 Include all costs related to the provision of special events. Special event activities must be linked to curriculum.

### 6. Special Events Transportation

#### 6.1 Extra-curricular Transportation:

6.1.1 Include the costs incurred to provide transportation related to the provision of extra-curricular activities.

### 7. School-level Professional Development

7.1 Costs related to school-level professional development activities (meals, speakers, etc.).