

Administrative Procedure 502

ANNUAL DIVISION BUDGET

Background

The annual budget is the financial component of the Division's operating plan. The budget should align with the Division's Strategic Plan and be consistent with the Three-Year Education Plan and Capital Plan

Each school year the Superintendent, with the assistance of the Associate Superintendent, Business and Finance, will prepare for Board consideration and adoption a detailed estimate of the revenues and expenditures required to operate the programs of the Division.

Procedures

1. Budget planning is the responsibility of the Associate Superintendent, Business and Finance and will be undertaken to conform to the budget timelines established by the Board.
2. The Associate Superintendent, Business and Finance will prepare a draft budget based on the priorities set out in the Three-Year Education Plan and the budget assumptions established annually by the Board.
3. The Associate Superintendent, Business and Finance will present the draft budget to Principals and Division Office personnel and all educational partners in a consultative process. The recommendations from the Resource Allocation Committee (RAC) will be incorporated.
4. The Associate Superintendent, Business and Finance will present the draft budget to the Board.
5. On or before May 31 in each year, the Board will approve and submit, to the Minister of Education, a budget for the next school year.
6. The annual budget will identify any new programs to be implemented, as well as programs that are being discontinued.
7. Following Board review and adoption, a final budget in the form prescribed by the Minister of Education will be submitted to Alberta Education.
8. Under the general supervision of the Superintendent, the Associate Superintendent, Business and Finance will administer the budget of the Division.

9. Subsequent to the confirmation of the September 30 enrolment count, a revised budget is prepared and presented to the Board for approval.
10. The Associate Superintendent, Business and Finance is accountable to the Superintendent for the effective control of expenditures within the budgetary limits established for departments and for schools.

Reference: Section 51, 52, 68, 137, 138, 139, 140, 141, 143, 222 Education 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