



COMMISSION SCOLAIRE CENTRAL QUÉBEC
CENTRAL QUÉBEC SCHOOL BOARD

BUDGET MANAGEMENT PROCESS

2020 - 2021

ADULT EDUCATION & VOCATIONAL TRAINING

Adopted September 11, 2020

TABLE OF CONTENTS¹

Preamble	3
1 PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES	3
1.1 Budget Management Philosophy	3
1.2 Organization’s Values and Objectives.....	3
1.3 Legal Framework of the Education Act.....	3
1.4 Type of Allocations (Resources).....	4
1.5 Principles for the Equitable Distribution of Resources	4
1.6 Types of Revenues Managed by the Centres.....	8
2 ROLES AND RESPONSIBILITIES	11
2.1 Council of Commissioners.....	11
2.2 Resource Allocation Committee (RAC)	12
2.3 Director General and Administrative Council	12
2.4 Centre Directors.....	13
2.5 Governing Board	14
2.6 Management Advisory Committee (MAC).....	14
3 EXPENSES COVERED AT THE SCHOOL BOARD LEVEL	14
3.1 Human Resources in Centres and the Board Office.....	14
3.2 Professional Development.....	15
3.3 Expenses Related to Building Maintenance (Operating Budget).....	15
3.4 Building Improvements and Major Renovations	15
3.5 Corporate Expenses	16
3.6 Services’ Budget at the Board Office	16
3.7 Council of Commissioners.....	16
3.8 Furniture, Equipment and Tools	16
3.9 Governing Boards	17
4 TIMELINE FOR THE ADOPTION OF THE BUDGET MANAGEMENT PROCESS AND BUDGET	17
APPENDIX A – 1 STAFFING GUIDELINES & PARAMETERS (SUBJECT TO ANNUAL REVIEW)	18
APPENDIX A – 2 OPERATING AND CAPITAL BUDGETS	19
APPENDIX A – 3 OPERATING BUDGET	20
APPENDIX A – 4 MINIMUM NUMBER OF STUDENTS TO START A PROGRAM	21
APPENDIX A – 5 CAPITAL BUDGET	22
APPENDIX A – 6 SUMMER MAINTENANCE / MINOR REPAIRS TO BUILDINGS & GROUNDS	23

¹ The masculine gender is used throughout this document for the sake of conciseness and is meant to be inclusive of both genders.

APPENDIX A – 7 GOVERNING BOARD.....	23
APPENDIX A – 8 TIMELINE (SCHEDULE)	24

PREAMBLE

In this document, the Central Québec School Board (CQSB) refers to, and includes without limitation, the Administrative Council (AC) members, School Administrators, the Resource Allocation Committee (RAC) members, and the members of the Council of Commissioners.

1 PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

1.1 BUDGET MANAGEMENT PHILOSOPHY

CQSB adheres to the principles of the Education Act. Therefore, it focuses on the autonomy, empowerment and accountability of schools, centres and services while assuming the supervisory role ensuing from its responsibilities.

Although this document does not apply to Jimmy Sandy Memorial School, the principles presented are implemented when applicable.

1.2 ORGANIZATION'S VALUES AND OBJECTIVES

1.2.1 VALUES

- ◆ Leadership
- ◆ Openness
- ◆ Cooperation in a caring and learning environment

1.2.2 OBJECTIVES

- 1.2.2.1 Integrate these values in each and every one of our daily actions.
- 1.2.2.2 Broaden and facilitate the understanding and the acceptance of our motto «Learning for All » through the orientations set forth in the Commitment-to-Success Plan.

1.3 LEGAL FRAMEWORK OF THE EDUCATION ACT

- 1.3.1 The main objective of the Education Act is to reinforce the schools' / centres' role as the first entity responsible for pedagogical and administrative matters. The School Board's Commitment-to-Success Plan and policies support this objective.
- 1.3.2 The School Board is a legal entity under public law whose mission is to instruct, socialize and provide qualifications as well as ensure that those whom it oversees receive the educational services to which they are entitled by virtue of the Education Act.
- 1.3.3 Schools and centres have no legal status. They have the power imparted to them by the law.
- 1.3.4 The School Board is the sole employer of the personnel required to operate the School Board and its schools and centres.

1.3.5 The School Board is the owner of its buildings.

1.4 TYPE OF ALLOCATIONS (RESOURCES)

- A. Staffing allocations
- B. Operating allocations
- C. Capital Budget allocations

1.5 PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

1.5.1 PRINCIPLES

- 1.5.1.1 The success of all students is at the center of all deliberations and decisions.
- 1.5.1.2 All Students have access to equitable services throughout the School Board within its capacity.
- 1.5.1.3 According to sections 275 and 275.1 of the Education Act

«After consulting with the governing boards and the parents' committee and taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3, the School Board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other revenues.

The school board shall determine the allocation of the revenues referred to in section 275 for every school year taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3.

The allocation must be carried out in an equitable manner and reflect the needs expressed by the educational institutions, the social and economic disparities they must deal with, the school board's commitment-to-success plan and the educational projects of its schools and centres.

The allocation must include amounts for the operation of the governing boards and amounts to meet the needs of the school board, its educational institutions and its committees ».

- 1.5.1.4 Through its allocation of resources, the School Board recognizes that the Centres are distinct and different, and respects the centres' local organization of services, within the limits of collective agreements, regulations, School Board policies and budget constraints.
- 1.5.1.5 All budgetary allocations will be based on parameters and budget rules and an estimate of expected programs.
- 1.5.1.6 Allocations should always be used for the purpose intended.

- 1.5.1.7 In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation. Modifications must be subject to approval by the competent authority.
- 1.5.1.8 Unused portions of the allocations in 1.4 cannot generally be carried over from one school year to the next as per the *Ministère de l'Éducation et de l'Enseignement supérieur* (MEES) budgetary rules, except those mentioned in the collective agreements and, unless otherwise specifically mentioned, in the MEES' budgetary rules.
- 1.5.1.9 Any interest, payment, fee charged or loss of income to the School Board due to a delay in remitting payment by a centre to the School Board will be charged to the centre budget. The charge to the centre, if the case may be, will be executed with the March 31st quarterly report.
- 1.5.1.10 Any loss of income due to a centre's error in areas such as student files and attendance records, admissibility certificates, etc., will be charged to the centre's budget as follows:
- A. For the first such error, 5% of the financial impact in the year following the year in which the error occurred;
 - B. For the second such error, 7.5% of the financial impact in the year following the year in which the error occurred;
 - C. For the third and subsequent error, 10% of the financial impact in the year following the year in which the error occurred;
 - D. In addition, in the event errors in areas such as student files and attendance records, admissibility certificates etc., are uncovered as a result of the annual external audit, the cost of an internal audit conducted in the following school year, excluding travel and living expenses, will be charged to the centre budget in the year the preventive internal audit is conducted;
 - E. Other measures or other arrangements in addition or in substitution to those mentioned above may be considered.

1.5.2 STAFFING ALLOCATIONS

- 1.5.2.1 The Human Resources Service annually proposes staffing guidelines and parameters for the allocation of human resources to its schools, centres and administrative services for consultation with the RAC.

All groups of personnel (senior staff, teachers, support staff and professionals) are consulted and/or informed as per the requirements of applicable regulations or collective agreements.

The Human Resources Service reserves the right to adjust the Staffing Plan in accordance with the MEES and/or CQSB parameters, CQSB budget and other factors as well as specific allocations confirmed after the approval of the Staffing Plan, including, if needed, fluctuations in student enrolment.

- 1.5.2.2 All clauses concerning non-transferability of the staffing allocations must be respected. All staffing allocations should be used for the purposes originally intended.

However, some staffing allocations may be used purposes other than those originally intended with the confirmation of the Director of Human Resources, after consultation with the Administrative Council (AC) and within the limits of collective agreements, Basic School / Centre Regulations, School Board policies and, if applicable, specific resolutions of the Council of Commissioners. But they must remain for staffing allocations. All requests for transferability must be made in writing to the Director of Human Resources whom, after consultation, will ensure the appropriate follow-up. Transfer of an allocation cannot result in an increased cost to the School Board.

- 1.5.2.3 Each Centre will be required to name a Staff Assistant to its Centre Directors. Allocations for the Staff Assistant are non-transferable and must not generate additional costs, unless otherwise authorized by the Director General. Any request for the release of the staff assistant will be charged to the centre unless other arrangements have been previously authorized by the Director General and/or Director of Human Resources.

- 1.5.2.4 Any resources in excess of approved staffing allocation incurred by the centre will be charged to the centre. Normally, the Human Resources Service will advise centres by the end of the current school year of possible charges to their centre budget. The final chargeback will be applied to the following school year.

1.5.3 BUDGETARY ALLOCATIONS RESPECTING CENTRES' EXPENSES

1.5.3.1 BASIC PRINCIPLE

Centres are responsible for covering the expenses from their budgetary allocations as shown in Appendix A - 2.

1.5.3.2 OPERATING BUDGET

- 1.5.3.2.1 The budgetary codes used for centres' budgets are listed in Appendix A - 3. This list does not include certain expenditures and credits pertaining to special projects and appearing under other headings.
- 1.5.3.2.2 The banking agreement with the School Board's financial institution includes an administration fee. Therefore, in order to cover the cost of the administration fee, each centre will be invoiced a fixed annual amount of \$120 (\$10 / month) plus a fixed per capita amount of \$1 per equivalent full-time students (ETP). The clientele of the previous year serves as a reference for the centres.
- 1.5.3.2.3 The Centres' Operating Budget for General Education is based on the closed envelope that the MEES gives to the School Board for the school year.
- 1.5.3.2.4 The Centres' Operating Budget for Vocational Training is based on a forecast of the MEES activities for the up-coming school year and is adjusted to reflect the actual MEES Equivalent Full-Time (EFT) students as of June 30 of the previous school year. It will also be adjusted throughout the year in the event that additional funding is received from a source other than the MEES and, therefore, not included in the original allocation.
- 1.5.3.2.5 Centres are responsible to ensure a balanced budget. Deficits coming from the Operating Budget will be met by using the centre's specific revenues (see 1.6.2 below).
- 1.5.3.2.6 Surpluses of the Operating Budget may be used to cover deficits in other sections but only during the same school year.
- 1.5.3.2.7 The Centre Director will not allow a program to start without meeting the minimum required number of students as established in Appendix A - 4 without prior approval of the Director of Financial Services
- 1.5.3.2.8 In the case where a program begins with the required number of students but the number of students falls below that number during the program to the point where it has an important financial impact on the overall activities of Vocational Training, the Centre Director will inform the Director General or the Director of Financial Services, and will take the necessary measures to reduce costs.

1.5.3.3 CAPITAL BUDGET

1.5.3.3.1 Capital Budget refer to items that have a life expectancy of more than one year, which will not be re-sold to parents and that will be used permanently for educational or administrative purposes.

Appendix A - 5 presents a non-exhaustive list of Capital Budget items.

1.5.3.3.2 Confirmation of the Capital Budget from the Financial Services must be obtained prior to spending monies coming from this budget.

1.5.3.3.3 The centre is responsible in the case of a deficit coming from the Capital Budget. Compensation will be taken from the Operating Budget (see 1.5.3.2 above) and the specific revenues (see 1.6.2 below).

1.5.4 SPECIFIC BUDGET ALLOCATIONS

1.5.4.1 Under this paragraph, the School Board will allocate monies to centres upon receiving confirmation of the recommended distribution.

1.5.4.2 For each targeted budgetary measure intended for a transfer to centres, the School Board will withhold a portion of the amount allocated to create a provision of three percent (3%) of each allocation. This provision takes into account the costs of salary insurance, maternity leave, etc.

1.5.4.3 Under this section, allocations must be used solely for the purpose for which they were intended. Each centre will be held accountable to the MEES through the School Board for the usage of each allocation provided. Unless otherwise specified, any unused portion of allocation will be recuperated by the MEES.

1.5.4.4 Centres are responsible to ensure a balanced budget coming from these allocations. Compensation for deficits will be taken from the Operating Budget (see 1.5.3.2 above) and / or the specific revenues (see 1.6.2 below).

1.5.4.5 Unused portions of allocations cannot be transferred to cover any other deficit.

1.6 TYPES OF REVENUES MANAGED BY THE CENTRES

1.6.1 ACTIVITIES FINANCED BY PARENTS, STUDENTS, THE SCHOOL BOARD OR MEES

1.6.1.1 The following is a non-exhaustive list of such activities (DOFIN / INFINI):

- A. Resale Material / Consumables (RM)
- B. Special Programs

1.6.1.2 The budget for the activities covered under section 1.6.1 must be approved by the Governing Board (according to Article 96.24 of the Education Act).

- 1.6.1.3 All revenues / amount received by the centres for resale material will be remitted to the School Board and credited to the centres' bank account according to the following schedule:
- A. Monies collected from July 1 to November 30 are to be remitted by December 18
 - B. Monies collected from December 1 to February 28 are to be remitted by March 31
 - C. Monies collected from March 1 to May 31 are to be remitted by June 30
 - D. Monies collected in June are to be remitted by October 15.
- 1.6.1.4 Before making a bank transfer from the centre to the School Board's account, a written confirmation (e-mail is acceptable) from the Centre Director will be required. If the written confirmation of the remittance is not received by the dates indicated above, Financial Services will proceed with the transfer and any adjustment will be reflected on the next remittance.
- 1.6.1.5 When surpluses are generated through one of these activities, surpluses may be used to cover deficits in other sections, except staffing. These surpluses may be used as the Centre's contribution to matching grants. Surpluses may not be carried over from one school year to the next as per MEES Budgetary Rules and Generally Accepted Accounting Principles (GAAP).
- 1.6.1.6 Any deficit generated by these activities will be charged to the Centre's Operating Budget (see 1.5.3.2 above) and / or the specific revenues (see 1.6.2 below) of the current school year. If a deficit remains, the Centre Director must prepare and submit a recovery plan to Financial Services.

1.6.2 SPECIFIC REVENUES

- 1.6.2.1 The following is a non-exhaustive list of specific revenues (DOFIN / INFINI):
- A. Rental Income
 - B. Bank Interest
- 1.6.2.2 These revenues may be used to cover any deficits in other sections or as the required contribution for any matching grants but may not be carried over from one school year to the next.
- 1.6.2.3 For purposes of revenue generation, a centre building may contain two categories of premises as defined in the Deed of Establishment:
- 1.6.2.3.1 Centre premises: those areas determined by the School Board to be necessary for use by the centre in fulfilling its educational mission. Revenues generated from the rental of centre premises are deposited in the centre's bank account.

1.6.2.3.2 Non-Centre premises: those areas are not determined by the School Board to be necessary for use by the centre in fulfilling its educational mission. Revenues generated from the rental of non-centre premises are credited to the School Board.

1.6.3 CENTRE SPONSORED EXTRA-CURRICULAR ACTIVITIES

1.6.3.1 The following is a non-exhaustive list of extra-curricular activities (DOFIN / INFINI):

- A. Fundraising / Donations
- B. Graduation
- C. Centre social activities

1.6.3.2 Revenues generated for these activities may not be used to cover deficits generated in any other sections nor as the required contribution for any matching grants.

1.6.3.3 Any deficit incurred from extra-curricular activities will be charged to the Centre's Operating Budget (see 1.5.3.2 above).

1.6.4 DEFERRED REVENUES

1.6.4.1 According to Generally Accepted Accounting Principles (GAAP), revenues may be carried over from one school year to the next as long as the three following conditions are met:

- A. A specific clause providing the School Board with little or no discretionary power regarding the use of the transferred financial resources;
- B. A time-dependent future clause providing the School Board with little or no discretionary power regarding the period or periods during which the revenues received may be used or spent;
- C. Accountability clauses requiring ongoing supervision of the execution with incidental consequences in the event of non-compliance with transfer conditions, such as the reimbursement of the transferred financial resources.

1.6.4.2 Revenues which a centre wants to carry over to the next school year must be documented by the Centre Director and approved by the Governing Board (at the last meeting of the school year).

The approved document must be submitted to the Director of Financial Services by August 15 following the end of each school year at the latest and explain the reasons why the remaining revenues at the end of the school year have to be carried over to the next school year by stating how the three conditions mentioned above are met.

In order to do this, the Centre Director should indicate, in the document submitted, the project's name, a short description of the project, the nature of the fees that will be incurred, the revenues' source and answer the three following questions:

- A. Will the revenues be used for the same purpose they were raised for?
- B. Will the money be used within an established timeframe?
- C. What will happen to the remaining revenues once the established timeframe will have expired?

A template of the Governing Board resolution will be provided by Financial Services to Centre Directors.

2 ROLES AND RESPONSIBILITIES

2.1 COUNCIL OF COMMISSIONERS

2.1.1 As stated in Section 278 of the Education Act, give notice of sitting where the budget is to be studied:

« Before adopting its budget, every school board shall give a public notice of at least 15 days of the date, time and place of the sitting of the council of commissioners at which its budget is to be studied. »

2.1.2 As stated in Section 193.3 of the Education Act:

«At the conclusion of the consultation process, the director general or any other member designated by the committee, must present recommendations at a meeting of the council of commissioners concerning the objectives and principles to govern the allocation of revenues, the annual allocation of those revenues and the distribution of student services and other professional services, as applicable. If the council of commissioners fails to implement a recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected. A copy of the minutes of the meeting of the council of commissioners containing the decision with reasons must be sent to the resource allocation committee».

2.2 RESOURCE ALLOCATION COMMITTEE (RAC)

2.2.1 According to Sections 193.3 and 193.4:

«The resource allocation committee must set up a consultation process with a view to establishing objectives and principles governing the annual allocation of revenues in accordance with section 275, determining how those revenues are to be allocated in accordance with section 275.1, including by setting out the criteria to be used to determine the amounts allocated, and determining how student services are to be distributed in accordance with section 261. In addition to student services, the committee may also submit the distribution of other professional services to the consultation process. The resources allocation committee must make a recommendation to the council of commissioners regarding the allocation of the surpluses to the school board's educational institutions in accordance with section 96.24».

2.3 DIRECTOR GENERAL AND ADMINISTRATIVE COUNCIL

2.3.1 Promote the philosophy of the Budget Management Process.

2.3.2 Propose budgetary orientations, priorities and allocations taking into consideration the Commitment-to-Success Plan, the Educational Projects and the MEES Budgetary Rules, Parameters and collective agreements.

2.3.3 Submit Budget orientations, priorities and allocations to the RAC for consultation.

2.3.4 Develop the consultation calendar for the other stakeholders.

2.3.5 Ensure the budget is allocated in an equitable fashion while respecting the School Board's Commitment-to-Success Plan, the Education Projects, the Education Act, the MEES Budgetary Rules, the School Board Budget Parameters and the collective agreements.

2.3.6 Approve the Governing Board budgets.

2.3.7 Recommend the adoption of the School Board budget.

2.3.8 Study and submit the year-end financial statements to the Council of Commissioners as stated in Section 286 of the Education Act:

«Once the financial activities have been audited, the director general shall submit the financial statements of the school board and the external auditor's report to the council of commissioners at its first sitting following by at least 15 days the date of receipt of the report.

The secretary general shall give public notice of the date, time and place of the sitting at least 15 days in advance.».

2.3.9 As stated in section 287 of the Education Act:

«At least one week before the sitting referred to in section 286, the Director General shall publish a summary of the annual financial statements of the School Board».

2.4 CENTRE DIRECTORS

2.4.1 Adhere to the principles and provide recommendations on the Budget Management Process.

2.4.2 Assess needs in the centre and consult centre staff in accordance with Section 96.20 of the Education Act:

«After consulting with the centre staff, the principal shall inform the school board, on the date and in the form determined by the school board, of the needs of the centre in respect of each staff category and of the professional development needs of the staff».

2.4.3 Consult the Governing Board as stated in Section 96.22 of the Education Act:

«After consulting with the governing board, the principal shall inform the school board of the requirements of the centre as regards goods and services, and of any required improvement, equipment, construction, conversion or repair of the premises or immovables placed at the disposal of the centre».

[Goods and services - Refers to any budget item or need, excluding the management of human resources in the centre. Therefore, discussion should center on the needs for services for students as identified in the Centres' Educational Project].

2.4.4 Analyze the centre's budget envelope taking into consideration financial guidelines from the Governing Board, the Centre Educational project, prepare distribution of allocated resources (as specified in sections 1.5.3, 1.5.4, 1.6.1, 1.6.2 and 1.6.3), excluding allocations for Human Resources, and submit the draft budget to the Governing Board for adoption then submit it to the School Board for approval in accordance with Section 96.24 of the Education Act:

«The director shall prepare the centre's annual budget, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.

The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the centre by the school board and the centre's own revenues, on the other hand.

The approved centre budget shall constitute separate appropriations within the school board's budget, and the expenditures for that centre shall be charged to those appropriations.

At the end of every school year, the centres' surpluses shall be transferred to the school board. However, the school board may, for the following school year, credit all or part of the surpluses to the centre or another education institution if the resources allocation committee established under section 193.2 recommends it and the council of commissioners implements that recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected.

If a centre closes, the centre's surpluses and funds shall be transferred to the school board».

2.4.5 Administer budgets within parameters (including ensuring that all expenses made the centre are properly coded) while following up with the Governing Board and the Director General. An annual report must be submitted to the Governing Board for adoption and be forwarded to the Financial Services by November 15 following each school year.

2.4.6 Keep only one active bank account for the centre as per School Board policy.

2.5 GOVERNING BOARD

2.5.1 Be consulted by the Director on the centres' needs, as stipulated in Section 96.22 of the Education Act.

2.5.2 Analyze and adopt the Centre's Annual Budget as stated in Section 95 of the Education Act, taking into consideration the Centre's Education Projects.

2.5.3 Submit, through the Centre Director, the centre's annual budget for approval by the School Board (through the Director of Financial Services).

2.6 MANAGEMENT ADVISORY COMMITTEE (MAC)

Be consulted during the Budget Management Process regarding objectives, principles, and criteria for the distribution of financial resources.

3 EXPENSES COVERED AT THE SCHOOL BOARD LEVEL

3.1 HUMAN RESOURCES IN CENTRES AND THE BOARD OFFICE

3.1.1 As employer, the CQSB must ensure that all of its legal obligations are respected. In order to do so, the remuneration budgets are managed centrally. No salary or compensation will be paid out of the funds managed by the centre, exception of the decentralized measures given to the centre for hiring personnel.

3.1.2 Staffing plans are established for the Board Office in collaboration with senior staff of services and for each centre in collaboration with the Centre Director.

3.1.3 The Centre Director may not create permanent positions through the use of the centre's budget, unless authorized by the Director of Human Resources.

3.1.4 Directors of Service must respect the adopted staffing plan.

3.1.5 Notwithstanding the above, each Centre Director, Director of Service and all Management staff may be recognized as the immediate supervisor for personnel of that Centre or Service according to the organizational chart.

3.2 PROFESSIONAL DEVELOPMENT

3.2.1 The budgets for professional development for teachers, professionals, and support personnel are determined as per the policies and collective agreements.

3.2.2 The School Board may allocate additional financial resources for professional development activities for all categories of employment.

3.2.3 The budget for professional development for commissioners is voted annually by the Council of Commissioners.

3.3 EXPENSES RELATED TO BUILDING MAINTENANCE (OPERATING BUDGET)

3.3.1 Expenses for energy consumption, security and safety, as well as general maintenance of buildings (such as painting, repairs to fences or to plumbing fixtures, etc.), are centralized at the School Board through the Buildings & Equipment Service.

3.3.2 An allocation for building repairs is designated for each centre annually for projects to be generally carried out during the summer. Having consulted their Governing Board, each Director, along with the Buildings & Equipment Service, decides on project priorities. The allocation for the centre for the school year is attached under Appendix A – 6.

However, for establishments that have undergone major transformations, expansions or for new construction, the amounts allocated will be suspended (in proportion to the areas affected by the work) for a period of three years considering that the work gives the establishments a near-new or fully refurbished status.

3.4 BUILDING IMPROVEMENTS AND MAJOR RENOVATIONS (CAPITAL PROJECTS – MEES « AMÉNAGEMENT, MODIFICATION ET TRANSFORMATION » [AMT] GRANTS)

The Building & Equipment Service, in collaboration with Centre Director and Directors of Service, will oversee major renovation projects using the following criteria to determine priorities:

- A. Health, safety and legal requirements
- B. Pedagogical needs
- C. Repair projects such as roofs, windows and brick pointing
- D. Electrical and mechanical equipment
- E. Administrative needs

3.5 CORPORATE EXPENSES

The following is a non-exhaustive list of items dealt with centrally:

- Audit fees
- Legal fees
- Public notices
- Annual insurance
- Association costs
- Upkeep of archives
- Rental of additional facilities for schools, centres and the Board Office
- Transportation
- Corporate computerized applications
- Employee recognition measures

3.6 SERVICES' BUDGET AT THE BOARD OFFICE

Each service is allocated funds to cover expenses required to fulfill its obligations.

3.7 COUNCIL OF COMMISSIONERS

Both the maximum number of Commissioners and their maximum salary are established by law or by decree or by derogation from the MEES. Other Council of Commissioners' expenses are travel, election expenses, if applicable, professional development and other duties as sanctioned by the Council of Commissioners.

3.8 FURNITURE, EQUIPMENT AND TOOLS

(CAPITAL PROJECTS – MEES « MOBILIER, APPAREILLAGE, OUTILLAGE » [MAO] GRANTS)

3.8.1 Each centre receives a per-EFT student allocation as outlined in Appendix A - 1. The remaining portion of the MEES allocation for furniture, equipment, and tools is kept centrally by the School Board and will be distributed according to the schools, centres and Board Office needs.

3.8.2 In the event of a theft that is beyond the control of the centre and that involves equipment essential for the delivery of educational services to students and bought through the School Board, the centre's contribution will be as follows:

- A. The choice of the equipment to be replaced will be at the discretion of the School Board.
- B. The first \$200 of the replacement cost, per event, will be charged to the centre's capital budget.
- C. The total contribution of the centre, per event, will not exceed one third (1/3) of the balance of the replacement cost, up to \$6 per equivalent full-time student, based on the previous year, from the Centre's Capital Budget. The balance (i.e 2/3 of the balance of the replacement cost) will be paid by the School Board's central fund. In extraordinary circumstances, other measures or other arrangements in addition or in substitution to those mentioned above may be considered.

3.9 GOVERNING BOARDS

3.9.1 The annual allocation for the Governing Board is shown in Appendix A - 7. This budget will be handled through the School Board's operations.

3.9.2 The Governing Board must adopt a balanced budget and be accountable to the School Board for its administration.

3.9.3 Section 66 of the Education Act stipulates that the Governing Board's budget for operating expenses, as determined in Appendix A - 7, cannot include any other source of funds:

« The Governing Board shall adopt and oversee the administration of its annual operating budget and render an account thereof to the School Board.

The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the Governing Board by the School Board, on the other ».

4 TIMELINE FOR THE ADOPTION OF THE BUDGET MANAGEMENT PROCESS AND BUDGET

Please refer to Appendix A – 8 for the schedule.

APPENDIX A – 2

OPERATING AND CAPITAL BUDGETS

ALLOCATIONS FOR SCHOOL YEAR 2020 – 2021

OPERATING BUDGET²

Per Capita Applied to EFT

Adult Education ³	\$69.00
------------------------------	---------

Vocational Training ⁴	\$131.00
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CAPITAL BUDGET^{5,6}

Adult Education	\$42.90
-----------------	---------

Vocational Training ⁷	
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² Amounts under review

³ EFT based on MEES parameters

⁴ EFT based on budget forecast

⁵ Includes such items as computers, furniture, and equipment for the school; also includes the contribution of the centres for the replacement of equipment stolen from the centres (as outlined in 3.7); excludes computers for professionals, as computers belong to the School Board.

⁶ Allocation per EFT

⁷ Varies based on program registration

APPENDIX A – 3

OPERATING BUDGET

CODE	HEADING	COMMENTS
14***-401	Vocational Training - Material & Supplies	Supplies for all vocational courses
14***-410	Vocational Training - Textbooks	Textbooks only
14***-414	Vocational Training - Teachers' Textbooks	Teachers' textbooks
14***-514	Vocational Training - Fees other	Expenses for various activities
18***-401	General Education - Material & Supplies	Supplies for all general education courses
18***-410	General Education - Textbooks	Textbooks only
18***-504	General Education – Dues & Subscriptions	Magazine subscriptions
18***-514	General Education - Fees Other	Expenses for various activities
21120-401	School Administration - Material & Supplies	Supplies, secretary & principal (staples, pencils, envelopes, etc.)
21120-514	School Administration - Fees Other	Expenses for various activities
21120-810	School Administration - Miscellaneous	Principal's discretionary fund
21200-401	Printing & Reproduction - Material & Supplies	Paper for photocopier, printing letterhead, tests
21200-506	Printing & Reproduction - Equipment Rental	Photocopier costs (rental)
22100-401	Libraries & Audio Visual - Material & Supplies	Tapes, movies, tape to repair books, etc.
22100-415	Libraries & Audio Visual - Library Books	
22100-504	Libraries & Audio Visual - Dues & Subscriptions	Magazine subscriptions
22220-401	Computer Education - Material & Supplies	Peripherals, paper for printers, etc.
22220-403	Computer Education - Supplies	For repairs to equipment
22220-513	Computer Education - Maintenance & Repairs	Labour for repairs to equipment
22220-546	Computer Education - Licenses & Software	
23100-401	Guidance - Material & Supplies	Tests, reference material, etc.
21400-401	Telephone & Messenger - Material & Supplies	Fax paper, etc.
21400-402	Telephone & Messenger - Messenger	Mailing by courier
21400-405	Telephone & Messenger - Stamps	
21400-543	Telephone & Messenger - Cellular	Cellular phones

APPENDIX A – 4 **MINIMUM NUMBER OF STUDENTS TO START A PROGRAM**

DECENTRALIZED OPERATING BUDGET FOR CENTRE ⁸

PROGRAMS	HOURS	NUMBER OF STUDENTS
5858 - DEP Institutional and Home Assistance	870	15
5764 - ASP Starting a Business	330	TBD ⁹
5783 - DEP Hotel Reception	735	16
5821 - DEP Professional Sales	900	13
5857 - DEP Secretarial Studies	1,485	16
5731 - DEP Accounting	1,350	16
5841 - DEP Pharmacy Technical Assistance	1,230	16
5823 - AEP Sales Representation	450	TBD
5825 - DEP Health Assistance and Nursing	1,800	15
5816 - DVS Assistance in Health Care Facilities	750	15

It is understood that if the EFT in one program is more than the minimum designated, this could help another program having less than the minimum EFT required for start up. In some cases, upon receipt of pre-approval MEES' financing, the School Board could award an allocation for small groups so that groups with a number of students less than the above mentioned minimum number may start.

⁸ See Section 1.4 – j) Principles for the equitable distribution of resources

⁹ To Be Determined

APPENDIX A – 5

CAPITAL BUDGET

CODE	HEADING	COMMENTS
14***-630 14***-730	Vocational Training - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
18***-630 18***-730	General Education - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
22220-620 22220-720	Computer Education - Computer Equipment	Hardware and equipment needed for data processing, including computers, printers and other peripherals, licenses and original versions of software.
22220-670 22220-770	Computer Education - Multimedia Equipment	Equipment used for telecommunication, radio communication, voice communication, image transmission and video communication. Ex. fax, overhead projector, television, DVD player, CD player, SmartBoard, projector
61000-610 61000-710	Furniture & Equipment - Furniture	Assets that are intended and used for setting up or arranging the premises and that are not integrated as part of the building. Ex.: boards, chairs, tables, refrigerators, book-cases, filing-cabinets, curtains.
63000-790	Janitorial Services - Equipment	Floor polisher

APPENDIX A – 8

TIMELINE (SCHEDULE)

1.0 REVIEW OF THE BUDGET MANAGEMENT PROCESS		DF¹		
1.1 First Review & Recommended Changes		DF		MARCH / APRIL
1.2 Review of the BMP by the AC		AC		
1.3 Correction to the BMP, as required		DF		
2.0 CONSULTATION ON THE BMP WITH THE FOLLOWING STAKEHOLDERS				
2.1 Resource Allocation Committee		DG / DF		APRIL
2.2 Associations and Unions				
3.0 ANALYSIS AND PREPARATION OF THE 1ST DRAFT BUDGET & STAFFING PLAN^{2,3}				
3.1 Other possible sources of revenues		DF / CF		APRIL / MAY
3.2 Provisional Staffing Allocation (all categories)		DHR / CHR		
3.3 Specific / Additional Staffing Requests				
4.0 REVIEW BY THE AC – PRELIMINARY DRAFT BUDGET		DF / CF		APRIL / MAY
5.0 REVIEW BY THE AC – PROVISIONAL STAFFING PLAN		DHR / CHR		APRIL / MAY
6.0 PREPARATION OF 2ND DRAFT BUDGET (FINANCIAL AND STAFFING) BASED ON MEES PRELIMINARY BUDGETARY PARAMETERS⁴		DF / CF/ DHR / CHR		MAY / JUNE
7.0 REVIEW BY THE AC OF THE 2ND DRAFT BUDGET		AC		MAY / JUNE
8.0 CONSULTATIONS AS REQUIRED (LAW & COLLECTIVE AGREEMENTS)⁵				
8.1 Draft Budget		DG / DF / CF		APRIL / MAY / JUNE
8.2 Provisional Staffing Plan		DHR / CHR		
9.0 REVIEW BY THE AC / ADJUSTMENTS⁶				MAY / JUNE
9.1 Draft Budget		DF / CF		
9.2 Provisional Staffing Plan		DHR / CHR		
10.0 FINAL REVIEW BY THE AC		AC		JUNE
11.0 ADOPTION BY THE COUNCIL OF COMMISSIONERS		DG / DF		AUGUST

- 1 DG Director General
- DF Director of Finance
- CF Coordinator, Finance
- AC Administrative Council
- DHR Director of Human Resources
- CHR Coordinator, Human Resources
- 2 1st draft budget will be based on 2018 - 2019 Status Quo Adopted Budget
- 3 1st provisional staff plan for all categories (excluding teachers) will be based on the 2019 - 2020 Staffing Plan (Status Quo)
- 4 Includes most decentralized measures
- 5 RAC, Associations, Unions, Council of Commissioners
- 6 Based on MEES Budgetary Parameters