

Administrative Procedures

AP-706 BUDGET MANAGER RESPONSIBILITIES	Date of implementation: May 2015 Date of update: May 15, 2019
	Related Administrative Procedures: AP-702 Budget AP-705 Payments AP-710 Purchasing AP-712 Purchasing Card

Purpose: The Division believes in adhering to strong budget management practices. Budget managers are allocated resources to manage and, therefore, expenditures require budget managers to protect the Division through adhering to generally acceptable business practices.

Definitions:

Budget Manager – The specific positions within the Division that have been given authority to make expenditures from specific budgets. In schools, the principal is always the budget manager. A budget manager may delegate their authority, but cannot delegate their accountability.

Procedure:

- 1) All purchases made by employees are subject to the provisions of AP-710 Purchasing.
- 2) Claims for payments made by employees shall be completed using the following methods:
 - a) On-line forms
 - Expense reimbursement
 - Online travel form
 - b) Portal forms
 - Out-of-division travel claim form
 - Professional development mileage claim form
 - Personal claim for payment
 - Professional development – advanced registration form
 - Professional development
 - Special Education, Work Education, Pre-Kindergarten travel claim form
 - Travel expense claim form
- 3) Approvals
 - a) All purchases are subject to the approval of the budget manager.

- b) Where a budget manager has delegated authority for approval of purchases, the budget manager will annually advise the CFO.
- c) In the event of an employee proceeding without approval of their budget manager, the Division is not responsible to make reimbursement.
- d) Budget managers are responsible to ensure the following prior to approving claims:
 - i) Claim is made on the correct form and is complete including:
 - (1) Copies of all receipts are attached;
 - (2) Expenses are correctly coded to expense accounts;
 - (3) Taxes are correctly identified;
 - (4) Additional information is included as required such as dates, destinations, kilometres travelled, etc.
 - ii) Purchase made is within approved budget.

4) Reporting

- a) Budget managers are required to review expenditures against budget on a regular basis.
- b) The CFO is required to submit quarterly budget updates and forecasts to the Board and the Ministry.
- c) Budget managers, except Principals, are required to report forecasted expenditures through the end of the fiscal year to the CFO upon request such that the reporting deadlines for the Board and Ministry can be met. These dates will be no later than:
 - Quarter 1 – December 15
 - Quarter 2 – March 15
 - Quarter 3 – June 15
 - Quarter 4 – September 15