

North East School Division Administrative Procedures



AP 702 Budget

References: *The Education Act, 1995 Sections 277-282*

Related:

Tracking:

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BUDGET

The Director of Education presents an annual operating and capital budget to the Board of Education for its approval.

The annual budget is to reflect the Board's budget principles and guidelines as established by the Board and Director annually. The vision, mission, and goal statements as detailed in the Board's strategic plan guide the establishment of these principles and guidelines.

In preparing the annual budget the Director is responsible for ensuring that a process involving consultation is undertaken.

PROCEDURES

1. Management and Procedures

- a. The Director of Education directs the preparation of the budget. The Director guides and supervises activities and personnel in the budget process and coordinates educational and financial planning.
- b. The standard revenue and expenditure classifications as prescribed by the Province of Saskatchewan are to be used.
- c. The general expectation is that the overall actual revenues and expenditures will be on budget.
 - i. Internally restricted accumulated surplus monies will only be used for the purpose for which the restriction was established by the Board of Education.
 - ii. The Director of Education may approve expenditures (including change orders for capital projects) up to an amount of \$260,000 in excess of the overall budget of the school division. Expenditures in excess of \$260,000 of the overall budget require Board approval on recommendation of the Director.
- d. Decentralized expenditures are determined annually. Principals are responsible for the effective control of expenditures within the budgetary limits established for their school.
- e. The Superintendent of Business Administration, in consultation with the Director, is to initiate procedures to accomplish all planned undertakings and continuous monitoring of the budget.
- f. The Superintendent of Business Administration is responsible for managing budget control and for the preparation of quarterly reports to the Board of Education.
- g. Budget managers are responsible for the determination and management of the budget for operational and capital items as directed.

2. School Decentralized Funding Allocation

- a. The decentralized school budget funding appropriations are to be structured to reflect the educational priorities of the school division and of the particular school.

- b. The decentralized school budget allotments to schools are to be determined by formulae based on projected September 30 enrolments.
- c. Principals may access their decentralized budgets.
- d. Principals may carry forward budget surpluses into the next fiscal year, up to a maximum of 10% of their annual budget allocation.
- e. Deficit balances will be carried forward in full and must be addressed in the budget the following year.
- f. As the schools transition into meeting the 10% maximum, principals shall complete a detailed plan and timeline for the use of the carry forward balance to ensure the 10% limit is reached. The plan must be approved by the school's Superintendent of Learning by May 31, 2026. Approved plans will be kept on file by Financial Services. Schools will have until August 31, 2028 to reach the 10% maximum.

3. Capital Budget

- a. The Superintendent of Business Administration and Manager of Facilities are to recommend to the Director the top three major capital projects. The top three major capital projects are recommended by the Director to the Board for approval. This information is then sent to the Ministry of Education for consideration when determining the annual provincial capital plan.