

BUSINESS ADMINISTRATION 500

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Administrative Procedure 501

DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

Background

The budget reflects the annual goals and objectives set for the division by the Board and will be developed with input from trustees, administrators, staff and school councils.

Procedures

1. The Secretary-Treasurer has been assigned the task of preparing budget development procedures and process.
2. By the deadline established annually, each Principal and central office department head shall prepare and submit to the Secretary-Treasurer a preliminary budget for their area of responsibility.
3. A preliminary budget for the division will then be compiled by the Secretary-Treasurer and provided to the Superintendent.
4. The Superintendent shall submit the preliminary budget to the Board for review, consideration and adoption.
5. Following adoption by the Board, the budget will be submitted to Alberta Education in a form prescribed by the Minister of Education.

Administrative Procedure 502

IMPLEMENTATION OF THE ANNUAL OPERATING BUDGET

Background

The approved budget provides administration with clear direction in regard to the allocation and expenditure of funds and the priorities of the Board.

Procedures

1. The divisional administrators are responsible to the Superintendent for the implementation of the approved budget.
2. The allocation for all decentralized school accounts are guidelines only and expenditures may be authorized by the Principal in accordance with the needs of the school. However, the annual aggregate expenditure for all decentralized accounts within the school shall not exceed the approved budget without prior approval of the Superintendent.
3. The school budget for the subsequent year shall be either increased or decreased by the amount of the school surplus or deficit at the end of the school year.
4. The school budget will be adjusted based on the September 30th student enrollment.
5. The Superintendent will ensure that regular financial reports are provided to the Board regarding the status of revenues and expenditures.

Administrative Procedure 503

PETTY CASH

Background

In order to facilitate some flexibility in accommodating minor miscellaneous expenses, a petty cash account will be established at the division office and in each of the schools.

Procedures

1. The Secretary-Treasurer shall be given an impress petty cash fund in the amount approved by the Superintendent to be used for general office purposes in accordance with the following:
 - 1.1 All petty cash funds shall be allocated from the approved budget and accounted for accordingly.
 - 1.2 Receipts for petty cash items shall be attached to the petty cash requisition before payment is approved.
2. The Principal shall be given an impress petty cash fund in the amount approved by the Superintendent in accordance with the following:
 - 2.1 All petty cash funds shall be allocated from approved school budgets and accounts.
 - 2.2 Receipts for petty cash items shall be attached to the petty cash requisition before payment is approved.

Administrative Procedure 505

PURCHASING PROCEDURES

Background

The division has a responsibility to ensure that all public funds are expended in the most efficient and effective manner.

Procedures

1. The Secretary-Treasurer is responsible for developing procedures and guidelines to ensure that:
 - 1.1 There is competitive buying for all goods and services where appropriate.
 - 1.2 Federal and provincial legislation and regulations are adhered to.
 - 1.3 The best possible price is obtained.
2. Any individual item with a value of more than \$30,000.00 shall be approved by the Board prior to any contracts, requests for proposals, tenders or bids being made.
3. Formal tendering, or requests for proposal, may be waived for contracts that have a value of less than \$30,000. However, wherever possible, two or more competitive bids should be secured.
4. The Board may waive purchasing procedures of public tender, individual tender or request for proposal when it is deemed to be in the best interest of the division.
5. Schools or departments may perform the purchasing function that normally would be conducted through the Business Services Department; however, where possible, all purchases will be made through the use of division purchasing cards. Where purchasing cards are not available, purchases can only be made by purchase order and authorized by the appropriate agent such as: Superintendent, Deputy Superintendent, Associate Superintendent, Principal, Plant Operations Coordinator, maintenance personnel, Director of Finance, and Secretary-Treasurer.
6. Holders of purchasing cards must adhere to the terms and conditions set out in the cardholder agreement.
7. All tenders and replies to requests for proposals must be submitted in a sealed envelope and addressed to the Secretary-Treasurer, or designate. Tenders and replies to requests for proposals will be opened at the time specified and open to the general public.

8. Tenders and replies to requests for proposals may be withdrawn prior to the scheduled opening. Those tenders and replies to requests for proposals received after the specified date of opening will not be considered.
9. All tender calls and requests for proposals will be subject to any or all of the following conditions:
 - 9.1 The Board reserves the right to accept or reject any or all tenders, bids, and replies to requests for proposals that appear to be in the best interests of the division.
 - 9.2 The Board reserves the right to accept or reject any proposal and, further, reserves the right to negotiate with the selected firm to clarify and enhance the contract tender or proposal.
 - 9.3 The Board reserves the right to seek proposal clarification with the proposers to assist in making evaluations.

Administrative Procedure 506

DISPOSAL OF DIVISION PROPERTY

Background

Changes in technology, program and school closures, or the need to upgrade materials can result in surplus or obsolete furniture, equipment or materials. Disposition of these materials is necessary in order to maintain an orderly environment.

Procedures

1. Principals and facility managers will periodically review the inventory of equipment, furniture and materials in their facility to determine whether items are obsolete or surplus to the school needs.
2. A list of equipment, furniture and materials no longer required by the school/facility will be submitted to the Secretary-Treasurer for review.
3. The Secretary-Treasurer will determine whether any of the surplus items could be used in other schools/facilities and facilitate their transfer to the new locations as appropriate.
4. Items no longer required by the system will be discarded, destroyed or sold in accordance with Alberta Regulation 3/2001 – Disposition of Property.
5. Prior Board approval is required for the disposal of items valued at \$10,000 or more.
6. If a decision is made to sell items, the Secretary-Treasurer will advertise in the local papers or other approved media, and receive closed tenders.
7. Where public tender bids are not received, or the items do not have sufficient values to warrant tenders, the Secretary-Treasurer will auction or price the items for sale.
8. Proceeds from the sale of obsolete or surplus goods will be credited to the holder of said goods, i.e., the individual school.

Administrative Procedure 507

DONATIONS TO SCHOOLS

Background

Individuals and groups wishing to make donations to schools within the division may do so as long as the identified procedures are followed.

Procedures

Donations will be accepted if:

1. The money, goods or equipment remains the property of the Board
2. Unless specifically designated by the donor, the Board reserves the right to alter or dispose of the goods or materials in anyway that will enhance their use in the division.
3. Receipts are issued for all cash received.
4. Receipts may be issued for goods received provided the donor presents proof of the value of the goods.

Administrative Procedure 508

Revised: October 5, 2005

ADVERTISING, DISTRIBUTION AND MERCHANDISING IN AND THROUGH SCHOOLS

Background

The School Act, Section 27(2) states that “no person shall canvass, sell or offer to sell goods, services or merchandise to a teacher or a student without the prior approval of the Board.”

The Board believes that it is in the best interests of students and their learning to cooperate with community businesses and organizations in bringing worthwhile information and opportunities to students and their parents.

The advertising, distribution and/or sale in schools of non-school activities, services, information and/or products shall occur only if they enhance the ongoing educational program in the school and are complementary to the Board’s mandate for Catholic education. (See Board Policy 1: “Board Mandate, Mission, Vision, Value and Goals”).

The Board delegates to the Superintendent and/or the Principal the responsibility for approving these activities in accordance with the procedures.

Procedures

1. Advertising of community activities is permitted if approved by the school Principal, with the exception of:
 - 1.1 activities sponsored by alcohol or tobacco companies;
 - 1.2 activities with a clear profit motive and no educational value to students.
2. The advertising of products or services by a commercial business, organization or agency is permitted at the discretion of the Principal, provided that it contributes to the social or educational benefit of students or their families, with the exception of advertising for unlicensed child care services.
3. The advertising and sale of school-related services such as instructional materials, school photos, yearbooks, calendars, agendas, school clothing and jewelry are permitted at the discretion of the Principal.
4. The Principal shall require instructional materials sales people to meet with members of the staff at times that do not interfere with the instructional program.

5. The advertising of educational products or services aimed at staff by a commercial business is permitted if the products or services may be of interest to staff and the school Principal approves the specific print material. Such advertisements shall be restricted to the daybook, staffroom or staff mailboxes.
6. Advertising in school publications such as newsletters and yearbooks shall be at the discretion of the Principal.
7. Unsolicited advertisements of non-school commercial activities, products, or services will not be sent home with students. However, teachers may choose to offer participation in book clubs or incentive programs on the approval of the Principal.
8. Sometimes business firms or organizations produce materials, products, websites, etc. which are of considerable value for school use, the production of which is designed to create general goodwill for the producer rather than to encourage directly the sale of a specific product or service. Such materials may be accepted for use in schools if all of the following conditions are met:
 - 8.1 the materials are judged by the Superintendent of Schools and school Principal to have sufficient educational or other value to justify their being used in schools;
 - 8.2 the advertising is inconspicuous; and
 - 8.3 the conditions of their use within the schools are determined solely by the Principal and are not imposed by any outside agency.
9. The distribution of materials relative to fund-raising for, or in conjunction with, community organizations or businesses, school or school-related fund-raising shall be at the discretion of the Principal, subject to the following:
 - 9.1 All fund-raising activities shall comply with the provisions of Administrative Procedure 512: School-Generated Funds.
 - 9.2 Release of lists of names and addresses of staff or students to any outside individual, company or organization is prohibited.
 - 9.3 The sale or distribution for sale of tickets or goods, canvassing of, and the taking of collections from students within the schools or on Board property by or on behalf of any outside individual or organization without the express permission of the Superintendent is prohibited.
 - 9.4 The distribution of free admission tickets to students where the purchase of an adult's ticket is required as a condition of use is prohibited.
 - 9.5 Any promotion, advertising, distribution of materials, goods or services by which any individual staff member might accrue any financial gain is prohibited.
10. The distribution of material addressed in this Policy through Central office without the prior approval of the Superintendent is prohibited.

Administrative Procedure 510

Revised: December 2017

SCHOOL FEES

Background

As set out in the School Fees and Cost Regulation (AR 101/2017), a Board may charge a student's parent any fees or costs for resources related to instruction with the exception of the restrictions contained in the Regulation. A Board is not permitted to charge any fees or costs for textbooks, workbooks or photocopying, printing or paper supplies.

Value and Core Commitment Link

"Stewardship"

- "We ensure that our resources and efforts best serve the educational needs of all our students."
- "We are accountable to our supporters and will operate in a fiscally responsible manner."
- "We ensure that decisions are both fact and policy-based."

Classification of School Fees

Transportation fees

- Fees charged for students attending a school of choice or students accessing bus services to and from school and who live between 1.2 and 2.4 km from their designated school. See Administrative Procedure 350 – Student Transportation.

Technology user fees

- Fees charged for the use or rental of computers, iPads, or other electronic devices;
- Fees charged to cover the cost of software applications or infrastructure.

Optional course fees

- Fees charged for no-core course options.

Non-curricular travel fees

- Fees charged for travel and accommodation, and admission associated with extended (overnight) optional non-curriculum travel for arts, athletic events, and international travel.

Early childhood services fees

- Fees related to funded or progressive ECS programs.

Activity fees

- Transportation, admission, accommodation, and other charges for field trips or special events (including in-school clinicians and presenters) usually associated with curriculum.

Non-curricular goods and services

- Fees charged in exchange for goods or services including locker rental, locks, student id, uniforms, gym strip, library, agenda books, student union, insurance, graduation ceremony fees, parent-teacher associations, and fitness centre fees

Procedures

1. Fees charged for resources related to instruction, excluding resources prohibited by the regulation, will be established on an annual basis.
2. Fees are prohibited to be charged for the following:
 - 2.1 Textbooks
 - 2.2 Workbooks
 - 2.3 Photocopying
 - 2.4 Printing or paper supplies
 - 2.5 Cohort fees
3. Fees must be set on a cost-recovery basis.
4. Fee revenue may only be used for the purpose it is collected.
5. The annual fee schedule will be approved by the Superintendent or designate by April 30.
6. The fee schedule will be submitted with the School Division's annual operating budget and reviewed by the Minister.
7. The annual fee schedule will be published on the School's website and on the School Division's website.
8. No fee will be charged that is not contained on the annual fee schedule.
9. If a school, in consultation with parents, wishes to establish a fee not on the already-approved fee schedule, the fee may not be charged unless approved by the Superintendent or designate and the Minister.
10. Should the cost of materials and supplies be lower than a previously established fee, then the fee shall be reduced or refunded, if the fee has already been collected.

11. If a student has previously paid a fee and withdraws from the course prior to the start of the course, or if the student does not partake in a particular activity that has previously been paid for, then parent may request a refund.
12. A request for refund form shall be posted on the school's website.
13. Fees must be set in consultation with parents. Schools must demonstrate a need to charge fees or to increase or decrease already established fees.
14. School fees will be payable at the beginning of the school year, quarter, or semester.
15. A provision will be made for the waiver of fees for students whose families are unable to pay them. Except for non-curricular optional travel or optional events, services, and programs, no student will be prohibited from participating in any school event or program because of a failure to pay the required fee.
16. Requests for fee waivers may be submitted in writing to the School Principal.
17. Fee waivers will be granted by the School Principal in consultation with the Secretary Treasurer.
18. The Principal will be responsible for ensuring that all funds collected for student fees are properly accounted for, and fees and related financial reporting are submitted to the Secretary Treasurer or designate by the 10th day of each month.
19. Optional course fees will be added to individual school budgets.
20. All other fees will be accounted for within School Generated Funds.

Dispute Resolution

1. Parent disputes on fees shall be subject to appeal to the Secretary Treasurer.

References: **Alberta Regulation 101/2017 – School Fees and Costs Regulation**
 Alberta Regulation 102/2017 – School Transportation Regulation
 Guidelines for the Preparation of the School Jurisdiction Budgeted School and
 Transportation Fee Revenue Schedule, Alberta Education, June 2017
 Administrative Procedure 350 – Student Transportation

Administrative Procedure 512

Revised: January 2013

SCHOOL GENERATED FUNDS

Background

School generated funds (SGF) are funds raised for school/student activities and resources. These funds are under the control and responsibility of the school Principal. The funds are collected and retained at the school for extra-curricular expenditures paid at the school level. SGF may include, but are not limited to the following: student council and club activity fees, extra-curricular sports fees, clothing sales, yearbook sales, calculator rentals, extra-curricular field trips, as well as fees charged for graduation ceremonies.

Value and Core Commitment Link

“Stewardship”

- “We ensure that our resources and efforts best serve the educational needs of all our students.”
- “We are accountable to our supporters and will operate in a fiscally responsible manner.”
- “We ensure that decisions are both fact and Policy-based.”

Reporting Requirements

School divisions are required to report school generated funds (SGF) under new reporting requirements beginning the year ending August 31, 2012.

Under the new reporting methodology, SGF revenue will be broken down into fees, fundraising, gifts and donations, and other sales and services. These revenue categories are reported on a gross basis. Any restricted unexpended funds are to be reported as deferred revenue on the Statement of Financial Position.

In compliance with the guidelines of Alberta Education as well as Public Sector Accounting Standards, SGF activity is consolidated into the audited financial statements of the school district. Unexpended SGF will appear as deferred revenue on the Statement of Financial Position of the school division, insofar as the amounts are externally restricted.

Procedures

1. Public Sector Accounting Standards are to be applied to the management of all funds accounted for by the schools.

2. All funds raised by the school will be for a designated purpose and will only be used for that purpose.
3. Disbursements from SGF related to district level operations are prohibited.
4. SGF may not be used for the purchase of supplies or materials considered to be for basic education.
5. The payment of wages out of SGF is prohibited.
6. The Principal is responsible for the administration and safeguarding of all SGF.
7. Assistance in establishing budgets, proper accounting records and the maintenance thereof, will be provided by the Business Services Department, as required.
8. The bookkeeping for SGF will operate on the same fiscal year as the school division (September 1 – August 31).
9. Quarterly financial reports will be submitted to the Secretary-Treasurer.
 - 9.1 These reports will include:
 - 9.1.1 Balance Sheet
 - 9.1.2 Statement of Income and Expenses
 - 9.1.3 Copies of bank reconciliations and bank statements, approved by the school Principal
 - 9.2 The deadlines for submitting quarterly financial reports are as follows:
 - 9.2.1 Quarter 1: September to November – due December 15.
 - 9.2.2 Quarter 2: December to February – due March 15.
 - 9.2.3 Quarter 3: March to May – due June 15.
10. An annual financial report for the fiscal year will be submitted to the Secretary-Treasurer by September 17 each year. There should be an adequate accounting of all funds with respect to receipt and expenditure of these funds. The following sets of books will be maintained at the school level:
 - 10.1 Cash receipt records
 - 10.2 Deposit records
 - 10.3 General ledger
 - 10.4 Cheque register
 - 10.5 Files of invoices paid, with adequate documentation to trace back to the cheques
11. All accounting records and source documents must be kept for a period of, not less than, seven years after the end of the fiscal year.

12. All accounts must have a written narration outlining the source and application of funds flowing through the account.
13. A carry forward listing of all unexpended funds for individual categories should be maintained from year to year to ensure that funds are properly allotted to the appropriate areas.
14. Cheque vouchers should also be used and approved by the Principal to provide further controls on the disbursements of SGF.
15. Cheques must be signed by any two of the following: Principal, Associate Principal, teacher, or an administrative assistant who is not responsible for the bookkeeping of SGF.
16. To facilitate the purchase of capital asset in excess of \$5,000 with SGF, the asset should be purchased by the school division and recorded as an asset on the financial statements of the school division. The school that will be using the asset should reimburse the school division from their SGF account, and treat the expenditure as a discretionary expenditure of net SGF.
17. Bank deposits should be made on a timely basis, preferably daily when there is a large amount of cash being collected, to ensure that there is proper control over cash. If cash is not deposited regularly it should be kept in a secure location.
18. If excess funds are being generated, those funds could be placed into GICs or other guaranteed investments to generate additional income for schools. If any interest is earned, it would either have to be allocated to those categories to which it belongs or set up in as sundry income where it can be netted against service charges or NSF cheques.
19. Annual accumulated operating surpluses of school generated funds must be reported to the Secretary-Treasurer with specific details pertaining to timing and use of such funds. Operating surpluses that are not externally restricted will be consolidated into the operating surplus of the school district, and subsequently internally restricted for the use at the school. This is in compliance with Public Sector Accounting Standards.
20. Access to computer records should be limited to the administrative assistant and the Principal by the use of passwords. This would prevent unauthorized changes to the accounting system.
21. Accounting information should be entered into the system on a regular basis so that current data is generated upon which to base decisions. Revenues are entered as a credit and disbursements are entered as a debit. There will be no netting of income against expenses.
22. Money collected on behalf of the school division, such as student basic resource fees, junior and senior high school options and instructional fees, transportation fees, and Early Learning Program fees will be recorded as a liability and forwarded to the school division at the end of each month.

23. Monthly reports should be reviewed and approved by the Principal so that the financial position is known and that the most beneficial decisions can be made.
24. The Secretary-Treasurer shall be responsible to monitor and to oversee the implementation of these procedures and to ensure compliance across the division.
25. Funds raised by other groups external to the school fiscal management, such as non-profit societies, must be maintained separately from school generated accounts.
26. The schools will comply with a standard reporting format in which to present the financial information as established by the school division.
27. The Secretary-Treasurer may use the services of an external auditor if circumstances warrant such action.
28. Any accounting anomalies or financial irregularities identified, as part of an internal/external audit shall be reported by the Secretary-Treasurer forthwith to the Superintendent.
29. Any questions and/or concerns with respect to the implementation of these procedures should be referred directly to the Secretary-Treasurer.

References: **Public Sector Accounting Standards**
 Alberta Education, *AFS Guidelines*, 2012

Administrative Procedure 513

Revised: March 2017

FUNDRAISING

Background

On occasion, schools will carry out fundraising activities and projects for which there is a specific value for students. In recognizing that Holy Spirit Catholic Schools is a registered charity, all fundraising will be carried out within the parameters of Provincial and Federal legislation.

Value and Core Commitment Link

“Stewardship”

- “We ensure that our resources and efforts best serve the educational needs of all our students.”
- “We are accountable to our supporters and will operate in a fiscally responsible manner.”
- “We ensure that decisions are both fact and policy-driven.”

Procedures

1. Schools are permitted to engage in fundraising activities so long as they are necessary to fulfill our mandate.
2. All fundraising activities shall be authorized in advance by the Principal.
3. Fundraising should be undertaken when there is an identified need or use of the money that would be raised. Fundraising should not be undertaken simply because there is an opportunity to raise additional funds.
4. Parents should approve of the fundraising activities.
5. Students should not be put at risk in participating in fundraising activities.
6. Fundraising must have an identified purpose with clear communication to students, parents, and the community about the use of the proceeds. This must be done prior to the beginning of the fundraising activity.
7. Students and parents cannot be forced to do fundraising and cannot be penalized if they choose not to participate.
8. Fundraising cannot be done for basic educational needs. Fundraising can only be done for what is considered “extra”.

9. Fundraising cannot be done to the benefit of a single individual or a purpose outside of the School Division's mandate, which is to provide educational programs and services to students.
10. No staff member shall be in a position to personally profit from fundraising.
11. Contracts for fundraising merchandise should be at arm's length to staff of the school division and should not be sole sourced without justification and independent verification.
12. Principals shall ensure that receipt of funds and disbursements are subject to appropriate accounting standards. The accounts may be audited by the Secretary Treasurer on a periodic basis.

References: Charitable Fundraising Act of Alberta
<http://www.qp.alberta.ca/documents/Acts/C09.pdf>

Fundraising by Registered Charities Guidance: CG-013
<http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/fndrsng-eng.html>

Administrative Procedure 515

Revised: June 15, 2005

CO-CURRICULAR GRANTS FOR TEACHERS

Background

Co-curricular grants are provided to teachers for the purpose of paying the cost of a substitute teacher when time is taken off from regular teaching duties in recognition of the extra time necessary to participate in co-curricular activities at the school.

Procedures

1. The maximum number of days that may be taken by a teacher in consideration of the responsibilities involved in the provision of co-curricular grants shall be three.
2. The amount of the grant provided to schools is based upon the recommendation of the School-Based Decision-Making Committee to the Superintendent.
3. When the total grant has been determined, it shall be provided on a per pupil basis to each of the schools based upon their September 30th student enrollment of the prior year.
4. The grant will be allocated in the following manner:
 - 4.1 8 percent of the total grant will be allocated for grades 1 –3.
 - 4.2 26 percent of the total grant will be allocated for grades 4 – 6.
 - 4.3 66 percent of the total grant will be allocated for grades 7 – 12.
5. The Principal, in consultation with the staff, shall be responsible for the distribution and administration of the grant.
6. Teachers that are to be allocated funds from the grant may choose to either receive the money allocated or to maintain an account balance that may accumulate from year to year.
7. Monies held on deposit must be used as “time off” or will be paid out to staff upon request throughout the employment period. All curricular funds are administered on a division-wide basis.
8. Monies held on deposit will be paid out upon termination of employment only as a cash benefit, and may not be used as time off.
9. Co-curricular days shall not be used on professional development days, convention days, or parent-teacher interview days.
10. A maximum of three half days per year may be taken as co-curricular days.
11. Balances from closed accounts will be added to the school division’s “Co-curricular Student Scholarship Fund.”

Administrative Procedure 516

Revised: October 2009

PURCHASING CARDS

Background

The divisional Purchasing Card program provides the opportunity for schools and school division personnel to exercise timely, efficient, and cost effective purchasing power to serve the educational mandate of Holy Spirit Catholic Schools. When assuming the responsibility of a Purchasing Card, all employees are also empowered to safeguard divisional assets through engaging in practices that assure this call to stewardship will always take place.

Value and Core Commitment Link

“Stewardship”

- “We are accountable to our supporters and will operate in a fiscally responsible manner.”

Procedures

1. Purchasing Cardholders are responsible for any charge card use.
2. Purchasing cards will be allocated according to position within the school division.
3. The total number of cards issued within the school division will not exceed 50. (see APPENDIX ‘B’).
4. The number of purchase cards issued to each school may not exceed the maximum number of eligible positions.
5. No school is required to use purchasing cards in order to conduct business on behalf of the school division.
6. The issuance of purchasing cards within schools is at the discretion of the school Principal.
7. The following personnel are deemed to be “Supervisors” in authorizing, reviewing, and controlling expenditure practices for Purchasing Cardholders.

Purchasing Cardholder

Superintendent
Deputy Superintendent
Secretary Treasurer
Associate Superintendent, Student Services
Executive Assistant

Supervisor

Board Chair
Superintendent
Superintendent
Superintendent
Superintendent

Purchasing Cardholder

Network Administrator
 Principals
 Teaching and School Support Staff
 Divisional Maintenance Staff
 Facilities Manager

Supervisor

Deputy Superintendent
 Deputy Superintendent
 Principals
 Facilities Manager
 Secretary-Treasurer

8. The use of Purchasing Cards is subject to the following restrictions:
- 8.1 Only the person whose name appears on the card may use the card.
 - 8.2 The card must only be used to purchase goods and services required for the business purposes of Holy Spirit Catholic Schools.
 - 8.3 The card may only be used within the limitations defined by this procedure.
 - 8.4 Online travel agents may only be accessed with the Supervisor's prior approval.
 - 8.5 The card **may not** be used for the following:
 - 8.5.1 personal or private use, including cash advances,
 - 8.5.2 splitting purchases to circumvent card limits,
 - 8.5.3 purchases that are administered through the collective agreement (ie. professional development funding),
 - 8.5.4 personal entertainment,
 - 8.5.5 radioactive material,
 - 8.5.6 hazardous material,
 - 8.5.7 maintenance contracts (eg. cell phones, printers, photocopiers),
 - 8.5.8 leasing of equipment or extended rentals that exceed 30 days,
 - 8.5.9 capital purchases valued over \$1000, including taxes (eg. computers, office equipment, scientific equipment, furnishings), and
 - 8.5.10 expenditures related to school generated funds.
9. Each Cardholder and Supervisor is responsible for familiarizing him or herself with the current procedures and restrictions that govern the use of the Purchasing Card.
10. Each new Cardholder will be informed and acknowledge the responsibilities and obligations Associated with the use of the Purchasing Card. A "Cardholder Agreement Form," APPENDIX A of this procedure, must be signed at the time of issuance of the card to confirm the Cardholder's agreement to the terms and conditions of the Purchasing Card. The signed "Cardholder Agreement Form" must be returned to the Director of Finance within 10 days of receipt or use, or the Purchasing Card will be suspended.

11. The Cardholder is liable for any unauthorized use of the Purchasing Card until notification of loss or theft has been reported. Lost or stolen cards must be reported to the Supervisor of the Purchasing Card, the Secretary-Treasurer, and the Royal Bank Purchasing Card Customer Service number that appears on the back of the Purchasing Card (1-800-588-8065). It is the responsibility of the Cardholder to contact the customer service number for the purpose of reporting the loss or theft of a card.
12. Cardholder Responsibilities:
 - 12.1 Any Purchasing Card use.
 - 12.2 Obtaining all supporting documentation and attaching same to the online reconciliation that is provided.
 - 12.3 Attaching to the online reconciliation original receipts (both the credit card and the vendor receipt). The vendor receipt must contain an itemized account of the items purchased.
 - 12.4 Logging in the online reconciliation to the Supervisor activity that states the following:
 - 12.4.1 the name of the merchant,
 - 12.4.2 the reason for the purchase,
 - 12.4.3 the purchase amount before GST,
 - 12.4.4 the GST amount, and
 - 12.4.5 the total purchase amount.
 - 12.5 Accounting for the GST amount within the transaction.
 - 12.6 Requesting that an original receipt (factoring shipping and GST) be made available upon the arrival of goods that have been purchased by phone or mail.
 - 12.7 Assuring that the relevant Supervisor reviews and approves the monthly reconciliation, including the receipts that have been submitted.
 - 12.8 Taking action for those items on the monthly statement received that do not correlate with the entries in the log or retained receipt.
 - 12.9 Arranging for the payment of funds, to the Secretary-Treasurer, when the Cardholder or the Supervisor determines that a card has been used inappropriately.
 - 12.10 Contacting Royal Bank Customer Service when a vendor does not agree with any perceived error, as determined by the Cardholder or the Supervisor.
 - 12.11 Submission of the online reconciliation to the Supervisor within the timelines determined by the Secretary-Treasurer.

13. Supervisor Responsibilities:

- 13.1 Approving the issuance of Cardholder Agreements for personnel within his / her range of supervision by contacting the Secretary-Treasurer with a request for a Purchasing Card.
- 13.2 Reviewing and approving the monthly online reconciliation of the Cardholder.
- 13.3 Determining that the correct documentation, as outlined in clauses 12.3 and 12.4, is in place.
- 13.4 Ensuring that the receipts and the log indicate the same information.
- 13.5 Reporting any breaches of responsibilities to the Cardholder and to the Secretary-Treasurer.

14. Secretary-Treasurer's Responsibilities

- 14.1 Maintaining the Purchasing Card program and acting as the "Plan Administrator."
- 14.2 Obtaining a "Cardholder Agreement Form" to confirm agreement to terms and conditions when the Purchasing Card is issued to an individual, and upon the expiry and renewal of the Purchasing Card.
- 14.3 Monitoring use of the Purchasing Card for adherence to this Administrative Procedure, and reporting any irregularities to the Secretary-Treasurer.
- 14.4 Monthly Interfacing of Purchasing Card transactions to the general ledger.
- 14.5 Requesting a replacement card when a Purchasing Card has been lost or stolen.
- 14.6 Increasing transaction limits, as authorized by the Supervisor and approved by the Secretary Treasurer.

15. Secretary-Treasurer Responsibilities:

- 15.1 Responding to any irregularities as identified by the Accounts Payable Coordinator or the Director of Finance.
- 15.2 Authorizing the Director of Finance to terminate a Cardholder's services as a consequence of breaches of responsibility made either by the Cardholder or the Supervisor.
- 15.3 Approve increases to transaction limits, as authorized by the Supervisor.
- 15.4 Ensure the maintenance of a system of adequate internal financial control over the Purchasing Card program.

16. Superintendent Responsibilities:

- 16.1 Arranging for periodic internal audits of the Purchasing Card process.
- 16.2 Addressing disputes beyond the resolution of the Secretary-Treasurer.

17. The decision to terminate the issuance of a Purchasing Card is at the discretion of the Supervisor, Secretary Treasurer, or Superintendent of Schools. Since alternative purchasing processes are always available to the Cardholder, all decisions reached regarding the termination of Purchasing Cards will be final.

18. Purchasing Card Restrictions

18.1 Since the school division holds a collective credit card, which assumes risk for all credit values allocated, and the intended use of the card is to sustain lower cost purchasing through an efficient mechanism, the following maximum purchasing limits have been set:

18.1.1	Single transaction limit (Principal, Associate Principal, Senior Administration):	\$1,000
18.1.2	Other single transaction limit:	\$500
18.1.3	Daily transaction limit (Principal, Associate Principal, Senior Administration)	\$2,000
18.1.4	Other daily transaction limits:	\$1,000
18.1.5	All monthly transaction limits:	\$5,000

19. Any change of these credit limitations may be authorized by the Secretary-Treasurer, either permanently or temporarily, upon written request, as outlined within this procedure. When such requests occur, the Director of Finance will keep a record of the following:

- 19.1 The extent of the requested increase.
- 19.2 The rationale for the increase.
- 19.3 The time period for the extension of the limit increase.

20. All limit increases will be reviewed annually by the Secretary-Treasurer, with recommendations for further amendments to this procedure being forwarded to the Superintendent of Schools.

Administrative Procedure 516 – APPENDIX A

CARDHOLDER AGREEMENT

The Purchasing Card represents the school division's trust in you. You are empowered as a responsible agent to safeguard assets. Your signature on this document is verification that you have read the Cardholder Reference Manual and agree to comply with the Purchasing Card guidelines as set out therein, including the following responsibilities:

1. I understand the card is for approved purchase only, and I agree not to charge purchases outside the parameters described in the Cardholder Reference Manual.
2. If the card is stolen or lost, I will immediately notify the Royal Bank and the Plan Administrator by telephone. I will confirm the telephone call with a written notice sent by mail or facsimile with a copy of the notification to the Plan Administrator.
3. I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
4. The card is issued in my name. I will not allow any other person to use the card. I am considered responsible for any and all charges against the card.
5. All charges will be billed directly to and paid directly by the Board. The Royal Bank cannot accept any monies from me directly. Therefore, any personal charges billed to the school division will be considered misappropriation of Board funds.
6. As the card is Board property, I understand that I may be periodically required to comply with internal control procedures designed to protect assets. This may include being asked to produce the card to validate its existence and account number. I will also be required to produce receipts and statements to audit its use.
7. I will receive a Monthly Reconciliation Statement, which will report all activity during the statement period. Since I am responsible for all charges (but not payment) on the card, I will resolve any discrepancies by either contacting the vendor of the Royal Bank.
8. I agree to fully complete the reconciliation of my Monthly Reconciliation Statement and remit the approved statement and original receipts to the Director of Finance by the 7th day of each month.
9. The charges made against my card are automatically charged against the account assigned to the card. I understand that I am responsible to ensure that the purchases made on my card are charged to the appropriate account(s). The appropriate accounts will be provided for me.
10. I understand the Purchasing Card is not necessarily provided to all employees. Assignment is based on my need to purchase materials for the school division. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement, nor reflective of title or position.
11. Improper use of this card can be considered misappropriation of Board funds. This may result in disciplinary action, up to and including termination of employment.

DATE

CARDHOLDER SIGNATURE

CARDHOLDER NAME

DATE

PLAN ADMINISTRATOR

Administrative Procedure 516 – APPENDIX B

DISTRIBUTION OF DIVISION PURCHASE CARDS

The following positions will be eligible to be issued purchase cards, subject to the approval of their immediate supervisor:

- Senior Administration
- Executive Assistant
- Human Resources Coordinator
- Network Administrator
- Technology Coordinator
- Early Learning Coordinator
- Division Maintenance personnel
- Principals
- Associate Principals
- School Administrative Assistants (one per school)
- Other personnel (as deemed necessary by the Secretary Treasurer)

The maximum numbers of cards issued per school is as follows:

Our Lady of Assumption:	3
Children of St. Martha:	3
Ecole St. Mary:	3
St. Francis:	4
St. Catherine:	3
Father Leonard van Tighem:	3
St. Patrick Fine Arts:	3
Catholic Central High School:	10
St. Mary's Taber:	3
St. Patrick's Taber:	2
St. Joseph:	3
St. Michael:	3
St. Paul:	3
CARE Campus:	1

Administrative Procedure 517

Last Revised: February 2016

EXPENSE REIMBURSEMENT

Background

Holy Spirit Catholic Schools believes in the importance of involving school division staff in the work of the Division and to promote this involvement will provide financial assistance towards the costs incurred.

Value and Core Commitment Link

“Stewardship”

- “We ensure that our resources and efforts best serve the educational needs of all our students.”
- “We are accountable to our supporters and will operate in a fiscally responsible manner.”
- “We support and provide processes which promote fair and objective decision-making.”
- “We ensure that decisions are both fact and Policy-based.”

Procedures

1. School Division employees will be reimbursed for expenses incurred in carrying out the business of the Division as authorized by the Superintendent or designate.
2. Travel:

Each employee shall be responsible for claiming his or her own travel expenses. Generally, travel expenses will be reimbursed after the travel has taken place.

 - 2.1 Mileage
 - 2.1.1 A per kilometer rate shall be paid at the amount set annually by the Board of Trustees and contained in Policy 18, APPENDIX ‘A’ for each personal automobile required. Where reasonable, employees should coordinate travel to minimize travel costs.
 - 2.1.2 Mileage shall be tracked on a daily basis through the use of a mileage log.
 - 2.2 Airfare
 - 2.2.1 Air travel may be used where economy of time or money warrants. Employees are expected to use the lowest cost logical airfare available. Upgrades for air travel are not reimbursable. Airfare will be reimbursed upon submission of the original receipt. Baggage fees will be reimbursed upon

submission of the original receipt. Travel to Edmonton on Integra Air should be booked through the Board Office in order to utilize the school division's corporate discount.

2.3 Rental Vehicles

2.3.1 Where the cost of a rental vehicle will be less than the cost of reimbursement for mileage, consideration should be given to the use of rental vehicles. If a rental vehicle is used, the rental agreement should make reference to the Division's name to ensure the Division's insurance coverage extends to the vehicle. Glass insurance should be purchased. With the exception of glass insurance, no other insurance is required as the School Division carries insurance for rental vehicles. The rental of the vehicle and glass coverage will be reimbursed with the submission of an original receipt.

2.4 Accommodations

2.4.1 When hotel accommodations are required, the cost of a standard or most economical accommodation (if standard is unavailable) will be reimbursed upon submission of an original receipt. Wherever possible, the government rate should be requested if it is lower.

2.5 Meal Expenses

2.5.1 With detailed receipts, employees may claim the cost of the meal plus GST and a maximum of 18% gratuity on the cost of the meal up to the maximum meal reimbursement rate. Meal reimbursement rates are set annually by the Board of Trustees and are contained in Policy 18, APPENDIX 'A'.

2.5.2 Generally, no reimbursement will be made for alcohol purchases.

2.5.3 Without receipts, employees can claim an allowance equal to the meal reimbursement rates set annually by the Board of Trustees and contained in Policy 18, APPENDIX 'A'.

2.5.4 Meal per diems may not be claimed where reimbursement for meals has been claimed by or paid for by another individual.

2.6 Purchase card holders should use their purchase cards for travel related purchases and shall follow the procedures within the Administrative Procedure 516. All the detailed receipts shall be submitted through the monthly reconciliation process and no further reimbursement will be required. No purchases for travel expenses shall exceed the maximum allowable expenses as indicated in this Administrative Procedure.

3. Miscellaneous Expenses

3.1 Miscellaneous expenses such as registration fees, professional development, delegate's attendance at banquets, taxi fares, etc., will be reimbursed upon submission of appropriate original supporting documentation.

4. Materials and Supplies

4.1 Generally, the purchase of materials and supplies should be made through purchase order via school or Board Office administration. However, it is recognized that there are occasions where incidental materials and supplies are needed to be purchased. The purchase of such incidental materials and supplies should not exceed \$250.

5. Parking tickets and other moving violations are not eligible for reimbursement.
6. Except where required for occupational health and safety reasons, the purchase of clothing is not eligible for reimbursement.
7. Personal expenses are not eligible for reimbursement, as personal expenses are taxable benefits under the Canadian Income Tax Act.
8. Where uniforms or special clothing are required to be worn in the performance of carrying out employment duties, the cost of the uniform may be reimbursed. Should an employee choose to purchase a uniform whose cost is in excess of the other uniforms purchased, the excess cost will not be reimbursed
9. Once annually, upon pre-approval of the Superintendent or designate, an employee may be reimbursed for the cost of promotional clothing that contains the school or school division's logo. The maximum reimbursement shall be limited to \$50 per year. If, in the same year, the employer has previously purchased and distributed to employees promotional clothing such as t-shirts, or golf shirts or jackets, then no further reimbursement will be paid.

10. Reimbursement

10.1 Reimbursement will be made upon submission of an expense claim form with appropriate detailed supporting document and original receipts attached (<http://www.holyspirit.ab.ca/page.cfm?pgID=181>).

10.2 Documentation required

- 10.2.1 Original receipt from the vendor indicating the name of the vendor, services or items provided, date of purchase and name of the employee (if applicable),
- 10.2.2 Document the reason for the expense (i.e., name, date and location of meeting attended)
- 10.2.3 Names of employees for which the reimbursement covers
- 10.2.4 Ideally, it would also indicate the method of payment used
- 10.2.5 Monthly credit card statements and method of payment slips (i.e., a debit or credit card machine slip) are not considered an acceptable form of receipt.
- 10.2.6 Original bills/receipts must be submitted. Photocopies will only be accepted with a full and detailed explanation for why the original is not available. If the original receipt does not indicate the names of the employees for which the reimbursement

covers, the name of the conference that is being attended or the date of the conference being attended, the employee is required to write this on the back of the receipt.

- 10.2.7 Each expense must be separately itemized on the expense claim form.
- 10.2.8 Each expense item must include the appropriate general ledger coding.
- 10.3 Expense claims must be reviewed and approved by the appropriate supervisor.
- 10.4 Expense claims received before Tuesday at noon will be processed by Friday of the same week. Expense claims received after Tuesday at noon will be processed the following week. Variations from the weekly schedule will be communicated in advance to employees.
- 10.5 All expense reimbursements will be made by electronic funds transfer.
- 10.6 Employees must submit expense claims no later than 60 days following the completion of the trip or of incurring the expense. Reimbursements received past this timeline may not be reimbursed. Requests for reimbursements for expenses incurred up to and including August 31 of each year must be submitted by the deadline set by Business Services. This deadline will be communicated to all staff in advance and shall never be later than September 15.

**Reference: Public Sector Accounting Handbook PS1000
Canadian Income Tax Act**