



## **Budgetary Authority**

**Date: 2001 11 27 / 2015 05 26 / 2021 03 30**

### **Administrative Procedures**

These administrative procedures establish criteria for administration to make expenditures as detailed within the approved annual budget and to make changes to the approved annual budget when necessary.

#### **1. Responsibilities**

- 1.1 The Treasurer of the Board will be responsible for the implementation of this policy and procedures and ensuring compliance.
- 1.2 The Director of Education is responsible to the Board of Trustees for the implementation of the approved annual budget.
- 1.3 The Treasurer of the Board will be responsible for ensuring that expenditures are made in accordance with the approved annual budget.
- 1.4 Supervisory Officers are responsible for delegating budget authority to budget managers (i.e. School Principals, Department Managers, Co-ordinators, Consultants, Supervisors, etc.).
- 1.5 Budget managers will ensure that all budgets are expended and properly supported in compliance with these procedures.

#### **2. Expectations**

- 2.1 The Purchasing Policy and Procedures must be followed for all budgeted expenditures.
- 2.2 The Board of Trustees will be updated on changes to the approved annual budget through quarterly interim financial reports that are provided to the Audit Committee for information. The Audit Committee may recommend the reports be brought to the Board.
- 2.3 Staffing adjustments must be approved by Executive Council including a plan to minimize the impact on the Board's budget.
- 2.4 Negotiated changes to compensation agreements must be communicated to Executive Council including an analysis of the impact on the Board's budget.



- 2.5 Changes in projected enrolment must be communicated to Executive Council including an analysis of the impact on grant revenues and any potential budget adjustments required.
- 2.6 New or enhanced grant programs which would involve additions to approved expenditures must be communicated to Executive Council. The funds cannot be used for permanent staffing.
- 2.7 Principals are authorized to expend funds allocated to them as part of the annual budget process subject to the following conditions:
  - The school budget plan is aligned with the annual School Improvement Plan;
  - The school budget plan is reviewed by the school Superintendent and presented to the school staff and Catholic School Advisory Council for information;
  - The Principal monitors the budget on a monthly basis to ensure actual expenses do not exceed the plan; and
  - Where a deficit is anticipated the Principal communicates the reason to the school Superintendent and the Financial Services Department.

### 3. Additional Information

- 3.1 The St. Clair Catholic District School Board is committed to the principles of equity and inclusive education, consistent with our Catholic teachings, which value and promote human rights and social justice in all Board policies, programs, guidelines, operations and practices.

#### Definitions

**Audit Committee** - The Audit Committee is comprised of two elected trustees (4 year term) and two external members (3 year term). The role of the Audit Committee is to assist the Board of Trustees in fulfilling its responsibilities related to governance and oversight.

**Budget Manager** – Any employee who has been delegated authority to expend funds in accordance with an approved budget.

**Executive Council** – Is a committee of the Director of Education and the Supervisory Officers.