

*The Objectives, Principles and Criteria
Governing the Allocation of Resources
(section 275 Education Act)*



*Western Quebec School Board
Aylmer, Quebec*

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CONSULTATION PROCESS

The Objectives, Principles and Criteria Governing the Allocation of Resources
(Section 275 Education Act)

This document was developed following consultation with all our partners in Education during the 1999-2000 school year.

- Commissioners
- Directors
- Governing Boards
- Principals
- Parent Committee
- Associations (W.Q.T.A., I.A.W.Q., S.P.P.C.S.O.)

Objectives

The distribution and use of resources promotes, as a priority, the educational success of students

The adopted budget maintains a balance between revenues and expenditures

Schools and centres is given the necessary latitude in order to ensure the optimal use of the resources placed at their disposal

Equity as prescribed by law (Art. 275) is clearly identified and takes into consideration school disparities.

(i.e. socio-economic map, small schools)

The resources allocated to the school board for its operation enables it to:

- Support the activities of schools and centres
- Provide the services required
- Fulfill obligations and duties prescribed by the laws in force

Taking into account the equalization and taxation rules, the tax rate is established in such a way as to maximize the delivery of services to the student population.

(day sector and adult education services)

Principles

The distribution of budgetary allocations is carried out in compliance with the laws, regulations, collective agreements and management rules applicable to the school board and to its schools and centres.

The distribution of budgetary allocations is designed primarily to finance the basic educational and administrative activities of schools and centres.

The distribution of resources in 2000-2001 does not take into account the independent revenues received by schools and centres or the current budget surplus but does take into consideration budget deficits.

The board, while aiming for greater decentralization in the exercising of powers, focuses on rationalizing and reduces the administrative burden by managing the following expenditures centrally:

- 1 Occupational health and safety
- 2 Energy costs
- 3 Student transportation
- 4 Professional development of administrators
- 5 Professional development of professional and support staff
- 6 Payroll administration
- 7 Administration of collective agreements
- 8 Building maintenance and repair
- 9 Absenteeism (supply)
- 10 Security of employment

The objectives of the adult education and vocational education sector is self-financed.

Transfer Rules

Operational Budgets for Schools, Centres and Daycares

1. The surpluses and deficits are carried over from one year to the next.
2. The resources allocated for current operations are transferable from one budgetary item to another, except for specific allocations (e.g. Library grant.)
3. No transfer is permitted from the capital budget to the current operating budget.
4. A transfer is permitted from the current operating budget to the capital budget.

School Board

Unless stipulated otherwise, a transfer is permitted from one item to another, including the capital budget.

Self-financing of certain activities

Taking into account the administrative structures and financial resources available, the school board finances those activities directly related to its responsibilities. Any other activity is self-financed.

Examples:

Noon-hour supervision in elementary/secondary schools is self-financed by contributions received from the users determined by each governing board.

Summer courses, remedial courses and make-up exams.

Extracurricular activities (students).

Day care services.

Expenses related to the operation of cafeteria services and replacement of integrated equipment are self-financed from the fees paid by franchisees (starting July 1, 2000).

Rental of facilities including the protocols of agreement concluded with Municipalities, etc.(within board policy).

Distribution criteria

Basic school allocations from the school board are granted on the basis of the student population according to criteria specific to the various categories (preschool, elementary, secondary etc.)

Allocations based on criteria related to the student population are determined a priori on the basis of each school demographics. They are adjusted in relation to the actual enrolment on September 30, 2000.

The needs are expressed by schools in terms of personnel, goods and services on the basis of a general framework specifying the level of resources to be considered in the budget allocation process (*i.e. employment securities, collective agreement*)

Criteria for the distribution of teaching personnel takes into consideration the collective agreement. (*workload, rules governing the formation of groups and small schools*).

The distribution of teachers to the schools is based on the formula established by the board

The formula should consider the following:

- M.E.Q. Ratios
- Collective agreements
- School profiles (K-6, K-11, 7-11, etc.)
- Remote school communities
- Programs (i.e. French immersion, special education)

At the level of the board, the student transportation provided in the morning before classes and after the end of classes is self-financed from revenues allotted specifically by the M.E.Q.

The MEQ grants are paid into the budget of the schools concerned in proportion to the student population concerned.

The tax revenues are distributed among the following envelopes:

- Other educational services (schools)
- Central administration
- Building and maintenance
- Adult education services

Such amounts may be transferred unless stipulated to the contrary by the MEQ or school board.

The board sets up a contingency fund to cover unforeseen events (*supply, salary insurance*).

Schools assume the cost of special education projects that they set up over and above the board's allocation.

Schools assume the cost of educational and extracurricular services offered in addition to those prescribed by the basic school regulation.

Education Act 180

1. Planning and development for a budgeting process

Section 96.20

“After consulting with the school 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 school in respect of each staff category and of the professional development needs of the staff.”

Section 96.22

“After consulting with the governing board, the principal shall inform the school board of the requirements of the school 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 school.”

Section 275

“Every school board shall allocate among its schools, vocational training centres and adult education centres, in an equitable manner and in consideration of social and economic disparities and of the needs expressed by the institutions, the operating subsidies granted by the Minister, including equalization grants, if any, school tax proceeds and income derived from the investment of all or part of those proceeds, reserving the amount determined by the school board to be necessary for its own needs of its committees.

The allocation shall include resources for the operation of governing boards.

The school board shall make public the objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among its educational institutions as well as the criteria pertaining thereto, and the objectives, principles and criteria used to determine the amount reserved for its own needs and the needs of its committees.”

Section 96.24

“The principal shall prepare the annual budget of the school, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.”

2. Decision making and choices

Section 96.24

“The principal shall prepare the annual budget of the school, 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 school by the school board and the school’s own revenues, on the other.

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

If a school closes, the school’s surpluses and funds shall be transferred to the school board.”

Section 95

“The governing board is responsible for adopting the school’s annual budget proposed by the principal, and shall submit the budget to the school board for approval.”

Section 110.13

“Sections 96.20 to 96.26, except the second paragraph of section 96.21, adapted as required, apply to the principal of a centre.”

Section 276

“Every school board is responsible for approving the budget of its schools, vocational training centres and adult education centres.

The budget of an educational institution shall be without effect until it is approved by the school board. However, the school board may, subject to the conditions it determines, authorize an institution to incur expenses that have not been approved.”

Section 66

“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.”

3. **Management and control**

Section 96.24

“The principal shall prepare the annual budget of the school, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.”

Section 66

“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 allotted to the governing board by the school board, on the other.”

Section 201 (director general)

“The director general is responsible for the day-to-day management of the activities and resources of the school board. The director general shall see that the decisions of the council of commissioners and of the executive committee are carried out and shall perform the duties that they assign to him/her.”

Section 283

“Every school board shall keep accounting records in such manner and in such form as the Minister may prescribe.”

4. Budget

Section 96.24

“The principal shall prepare the annual budget of the school, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.”

Section 66

“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.”

Section 286

“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.”

Section 220

“Every school board shall prepare an annual report containing a statement of its activities during the school year and a report on the educational and cultural activities of its schools and centres. It shall transmit a copy of those reports to the Minister.

It shall also inform the population in its territory of the educational and cultural services it provides and shall give it an account of the quality of such services, of the administration of its schools and centres and of the use of its resources.”