



Administrative Procedure 3010

Budget: Instructional Equipment and Supplies

Board Governance Policy Cross Reference: [1](#), [12](#), [15](#).

Administrative Procedures Cross Reference:

Form Cross Reference:

Legal/Regulatory Reference:

Date Adopted: June 2005

Amended: December 2017

The Brandon School Division believes that the allocation of funds to enhance the development and delivery of services to students is more effective when schools receive an allotment they can use to augment their programming needs.

School budgets, to be administered by the School Leader, shall be established each year to provide instructional material and resources that will enhance or assist in the delivery of educational programs. School budgets will be determined on a per-pupil basis.

Transfer of funds between the assigned budget areas must be discussed with and approved by the Secretary-Treasurer/Assistant Secretary-Treasurer.

Deficits in the school budgets are not allowed.

Surplus in school budgets may be carried forward and applied to the next fiscal year as follows:

- A maximum accumulated surplus equivalent up to 15% of the current year school instructional budget may be carried forward from one fiscal year to the next without a plan for expenditure, excepting for:
 - Grant funds must be expended in the year they are allocated;
 - School Leader Professional Development may be carried forward at 100% of the unspent funds.
- A request for carryover and expenditure of accumulated surplus in excess of 15% of the current year school budget must be submitted to, and approved by the Secretary-Treasurer by June 1st of each year.
- All budget funds carried forward will be subject to review by Senior Administration on an annual basis.

It is the School Leaders responsibility to monitor and maintain school budgets and review monthly financial reports of the actual school budget's expenditures.

School budgets will be distributed by the Secretary-Treasurer to School Leaders at the beginning of the school year. Surplus funds or deficits will be distributed after the Division audit.