

 <p>Cree School Board Commission scolaire crie</p>	<h2>Policy on Budget Transfers</h2>	
	<p>Department responsible: Finance and Administrative Services Effective date: December 8, 2005 Amended on: July 1, 2013 and February 17, 2016 Approved by: Resolution #EC 2016-051</p>	
	<p>References:</p>	<ul style="list-style-type: none"> • Council Policy Manual: EL-3 and EL-4; ▪ General By-law No. 1

1) Purposes

[Application](#)

1.1. This Policy establishes the rules pertaining to the authorization to transfer budgetary amounts within the total authorized budget by the Council of Commissioners.

2) Approval of Requests

[Requests](#)

2.1. According to the limits established in the Cree School Board By-law regarding the financial delegation of powers, the following managers may submit a request for budget transfers as follows:

- a) Director General and Deputy Director General;
- b) Directors: for their departmental budgets;
- c) Coordinators: for their departmental budgets;
- d) CEA: for local community budgetary items;
- e) Centre Directors of Adult Education Training Centre for their respective budget;
- f) Superintendents of facilities, maintenance and equipment : for their departmental budgets;
- g) Administrative officers of the office of the Director General, of the office of the Deputy Director General and of Post Secondary Student Services for their respective departmental budget.

[Consultation/
CEA](#)

2.2. The CEA must consult the school Principal before proceeding to a budget transfer request associated with school administration, didactic materials, library and audiovisual or associated with Education Student Services (ESS) transfer.

See **Annex B** for a Summary of the process

[Review of
requests](#)

2.3. The request is submitted to the Coordinator of Finance who verifies that:

- a) sufficient funds are available;
- b) all restrictions imposed within the executive limitations as per the Council Policy Manual are respected;
- c) all restrictions imposed within the executive limitations as per the Council of Commissioners¹ are respected;
- d) all restrictions imposed by the budgetary rules (didactic material, boarding homes, etc.) are respected;
- e) the level of signing authority established in the By-law is respected.

procedure

If one of those conditions is not met, the Coordinator of Finance notifies the requestor accordingly and a modified request will have to be re-submitted.

[Approval](#)

2.4. When the conditions set above are met, the Coordinator of Finance executes the request for budget transfer if the amount transferred is within:

- a) his signing authority;
- b) the same administrative unit (XXX-0-00000-000);
- c) the same source of funding (000-Y-00000-000).

If one of those conditions is not met, the transfer will have to be authorized by the Director of Finance and Administrative Services.

Procedure

- 2A) All budget supervisors are responsible to review the balance of their accounts regularly in order to cover their accounts in deficit before committing new expenses.
- 2B) If a supervisor fails to cover actual deficit to create new commitments (resulting in increasing his deficit), the Department of Finance will notify the concerned budget supervisor and may take measures to ensure the respect of budget compliance.

3) Final Provisions

[Anti-avoidance](#)

3.1. Budget transfers cannot, under any circumstances, be divided to avoid the limit established in the By-law on the delegation of powers (section 17.26).

¹ As per Resolution CC 2010-053

4) Application of this Policy

[Previous provisions](#) **4.1.** The present Policy replaces all other Policies of the Board pertaining to this subject, while respecting the Council of Commissioners Ends/Policies where applicable.

[Official version](#) **4.2.** The official version of this Policy is kept by the Secretary-General of the Board.

[Responsibility](#) **4.3.** Any person referred to in this Policy must abide by all its provisions and all managers of the School Board are responsible to ensure that all its provisions are applied and respected. The Director of Finance and Administrative Services is the person responsible for providing support in the interpretation of this Policy and to ensure its revision when necessary..

Annex A
Budget Transfer Request

Date: _____

Budget year: _____

Request for: _____
Department / School

Total Amount of transfer: _____

Budget Codes Affected: From: _____ \$ _____ To: _____

From: _____ \$ _____ To: _____

From: _____ \$ _____ To: _____

Reason(s) for budget transfer: _____

Requested by : _____
Budget Supervisor / CEA

Verified by: _____
Finance

If the transfer affects another administrative unit: Approved by: _____
Director of Finance

Annex B
Budget Transfers Process

