

Calgary Board of Education

Block coding process and guidelines

Updated July, 2017

PURPOSE

Alberta Education requires that the CBE codes revenues and expenses to indicate the 'program' or 'block'. The following document describes the CBE's interpretation of the coding guidelines and the methodology employed to ensure that our financial items are coded properly and in accordance with the guidelines.

Alberta Education's coding guidelines are as follows, per the 2017 AFS Guidelines and [CBE application of the guidelines is in blue font](#).

PROCESS

ANNUAL

On an annual basis during budget preparation, the CBE's accounts will be reviewed for correct application of the guidelines by Corporate Planning and Reporting staff. The following process will be followed:

1. Review Alberta Education Guidelines and identify any changes that would impact the established process. Make necessary adjustments. Similarly, review the CBE organizational structure and Service Unit function and adjust the process for significant changes.
2. Review overall coding of Service Units/departments that generally fall into one block. This involves scanning the Budget System reports and identifying any expenses that are being coded outside of the expected block and reviewing those unusual items.
 - Chief Superintendent's Office (*admin*)
 - Legal Affairs (*admin*)
 - Learning (*inst*)
 - Area Offices (*inst*)
 - Schools (*inst*)
 - FES (except leasing and transportation) (*PO&M*)
 - Human Resources (*multiple blocks depending on activity*)
 - Finance / IT (*multiple blocks depending on activity*)
 - Communications (*multiple blocks depending on activity*)
 - Transportation (*transportation*)
 - Chinook Learning (*external*)
 - Noon supervision (*external*)

3. Review the staffing lists of the Service Units that do not generally fall completely under one block. Review these lists with the Finance Reps and Superintendents to ensure that staff positions are coded properly for their function in accordance with the CBE Block Coding Criteria.

- Finance & Supply Chain Services
- Information Technology
- Human Resources
- Communications
- Global Learning

4. Scan all budget accounts and identify non-Salary and Benefits accounts that are in excess of \$500,000.

Review these budgets to ensure coded consistently in accordance with the CBE Block Coding Criteria.

ONGOING

On an ongoing basis the following steps should be followed.

1. When positions are filled, Finance Reps should confirm with the Manager/Director that the purpose of the position has not changed and that the coding previously set up continues to be correct and in accordance with the CBE Block Coding Criteria
2. When new initiatives or reorganizations are planned, Finance Representatives should consult the CBE Block Coding Criteria and ensure that the appropriate block code is used.

CBE INTERPRETATION AND APPLICATION OF THE CRITERIA

BUDGETED STATEMENT OF OPERATIONS

EXPENSES (BY PROGRAM)

1. Instruction:

Early Childhood Services and Grades 1 – 12 instruction is the provision of activities dealing directly with or aiding in the teaching of students or improving the quality of teaching. The costs of personnel, services, supplies, and furnishings and equipment are allocated to the program, along with capital equipment amortization on the basis of the direct benefit or service contributed. All academic, vocational and technical courses, along with organized instructional activities which may be remedial and/or developmental in nature are included in this definition. Support to instruction is classified in two groups:

School Administration and Instruction Support

School administration and instruction support includes the provision of activities at school level that do not provide direct instruction to the student in the classroom. Costs for these activities include:

- Release time and allowances for principals, vice-principals, assistant principals, department heads and coordinators;
- Clerical and support staff (staff not working directly in classrooms in support of students, but in an administrative support role) remuneration;
- Library, counseling and testing services provided by school-based staff;
- Support services provided from outside the school (such as contracted services for assessments, therapy for students, etc.) at the school's discretion and supported by the school's budget;
- Communications and document reproduction equipment for instructional support staff;
- Administrative services, contracts and supplies.

System Instructional Support (SIS)

SIS consists of activities of certificated and non-certified staff across the school jurisdiction for system-based instruction services to:

- Support the implementation of instruction and curriculum;
- Cover other boards' costs, paid to a hosting board in a consortia for services such as film libraries, regional assessment services and professional development consortiums;
- Audit School Generated Funds;
- Coordinate in-service instruction to school staff;
- Assist teachers with program delivery;
- Implement system-wide change initiatives (e.g., curriculum, library, counselling and testing services); and
- Liability insurance related to instructional personnel.

These activities are at the discretion of the board and are budgeted at the system level. Generally, “school generated fund” revenues & expenses may be classified to instruction if it relates to broadening the educational experience of qualifying students.

CBE interpretation:

The CBE employs a balanced centralized/decentralized model. Principals are given the authority to make staffing and programming decisions for their particular school, however central supports are provided in cases where it is more economical to provide the instructional supports centrally or at an Area-based level. As such, in addition to activity directly in schools, many ‘central’ activities are also coded to ‘Instruction’ as they support the delivery of instruction and/or remove a clerical burden from the schools that school-based staff would otherwise be responsible for.

Instruction expenses include

- All schools expenses
 - costs associated with the delivery of instruction
- Office buildings, systems and technologies
 - Costs associated with schools and system instructional support staff are allocated proportionately as a proportion of FTEs coded to instruction utilizing the system/building. As the CBE runs a decentralized model, many ‘centralized’ staff that directly support the delivery of instruction in schools are based at the Education Centre.
- Learning Support SU
 - support the implementation of instruction and curriculum
- Area Offices
 - Assist teachers with program delivery
 - support the implementation of instruction and curriculum
 - They are not considered to be part of the Administrative block because while they are the link between the central office and the schools, they are not responsible for planning at the “system level”
- Communications
 - Positions that support schools with media and communication services
- Global Learning
 - support the implementation of instruction and curriculum
 - The non-External portion of Global Learning
- Facilities and Environmental Services
 - Special telephone lines of schools to allow for the delivery of instruction.
 - The portion of the caretaker’s cost for the building where the staff of system instructional services resides.
 - Support the instructional program and accommodation planning for school buildings.
 - Support the inspection of the safety conditions of the equipment at the shops to allow for safe delivery of instruction.
- F/TS
 - Liability insurance of school buildings and instructional personnel
 - Cost associated with school financial management and fee processing
 - Costs associated with central finance staff that remove an administrative burden from schools. The CBE strives to make administrative work as easy for schools as possible and therefore has made some processes

central that would otherwise fall to school-based staff (school financial management, fee processing, staffing changes/position management, processing POs)

- Technology staff and costs directly supporting the delivery of school instruction
- Human Resources
 - Support school staff leadership development
 - Employee health resources program for school staff
 - Cost associated with direct recruitment and advisory for school permanent and temporary staff

2. Operations & Maintenance of Schools and Maintenance Shops (PO&M):

Activities that relate to the jurisdiction's responsibility for the construction, operation, maintenance, safety and security of all buildings, including costs relating to the supervision of this program.

Costs associated with this program include:

- Remuneration expenses for the supervisor of operations and maintenance of school facilities and all clerical and support staff associated with this program;
- Repair, maintenance and security of school buildings, equipment and grounds including services, contracts and supplies;
- Costs related to cleaning and janitorial activities and supplies in school facilities;
- Costs of utilities for school and maintenance facilities;
- Liability insurance related to the proportion of maintenance personnel;
- Property insurance on school building and maintenance facilities;
- Amortization of school and shop facilities, and vehicles and equipment that was purchased with PO&M revenues, with a historic cost of \$5000 or greater;
- General operational costs associated with the maintenance programs;
- Costs associated with maintenance supervisory staff involved in capital planning;
- Costs associated with Occupational Health and Safety activities;
- Emergency Planning; and
- Facilities Planning and Development – The entire planning, development and construction cycle for capital building projects carried out by central office.

CBE interpretation:

- Office of the Supt and FES Financial Support
 - costs of the supervisor of operations and maintenance of school facilities and all clerical and support staff associated with the program
- IMR, Corporate Security, Security
 - Repair, maintenance and security of school buildings, equipment and grounds including services, contracts and supplies
- Environmental Services assets/amortization
 - Amortization of school and shop facilities, and vehicles and equipment that was purchased with PO&M revenues, with a historic cost of \$5000 or greater;

- Utilities (except those associated with Admin buildings)
 - Costs of utilities for school and maintenance facilities
- Architectural and Engineering, Integrated Workplace Systems, Capital and Urban Planning, Leasing and Property Management
 - Facilities Planning and Development – The entire planning, development and construction cycle for capital building projects carried out by central office.
- Facility Operations Office, Facility Operations Areas, Facility Maintenance Areas,
 - Remuneration expenses for the supervisor of operations and maintenance of school facilities and all clerical and support staff associated with this program
 - Costs related to cleaning and janitorial activities and supplies in school facilities
- Central Facility Services
 - Remuneration expenses for the supervisor of operations and maintenance of school facilities and all clerical and support staff associated with this program
 - Repair, maintenance and security of school buildings, equipment and grounds including services, contracts and supplies;
 - General operational costs associated with the maintenance programs;
- Integration and Environmental Services, Accommodation Planning, Administration Facilities,
 - Facilities Planning and Development – The entire planning, development and construction cycle for capital building projects carried out by central office.
- F/TS
 - Facilities Planning and Development – The entire planning, development and construction cycle for capital building projects carried out by central office.
 - Liability insurance related to the proportion of maintenance personnel;
 - Property insurance on school building and maintenance facilities
 - Portion of the costs of technology software, licences and direct support related to Facility Environmental Services
- Human Resources
 - Costs related to facility and maintenance staff such as staff secondment long term service awards, employee health resources and advisory programs
 - Operational cost of the safety and security of buildings such as Safety Services

3. Transportation:

Activities related to the transportation of students to, from and between schools, and boarding of eligible students away from home.

Costs associated with transportation include:

- Remuneration expenses for the supervision of student transportation and all clerical and support staff associated with the program, including bus aides;
- Conveyance of students to and from school whether contracted or board operated;

- Repair and maintenance of transportation vehicles;
- Amortization of capital costs of transportation;
- Property insurance on bus shops, barns and equipment;
- Liability insurance related to the proportion of transportation personnel;
- Vehicle insurance on vehicles used for student transportation;
- Amounts paid to third-party operators for the transportation of students to & from school;
- Utilities for transportation facilities; and
- General operational costs associated with the transportation programs.
- The sale (Fees) and cost (Services, contracts, and supplies) of public transit passes.

Revenues and expenses associated with the use of transportation services for field trips, co-curricular trips and athletic trips, etc. should be recognized under programs other than transportation (Grade 1 – 12 instruction, for example). If buses are rented to other groups for ancillary revenue (n/a for the CBE), the associated revenues & expenses should be reported as “Other Revenue” under the Transportation program.

Includes:

All of Transportation department including contracts with carriers
 Allocation of FTEs in accounting and IT supporting Transportation
 Transportation fee revenue, and busing aides at schools

4. System Administration and Board Governance:

BSA are system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction. Costs relate directly to the operation of the boards of trustees, superintendents, secretary-treasurers and their respective staffs, including supplies and amortization of administrative equipment and facilities. Categories include:

Board Governance: Board Governance includes activities related to the work of the elected body responsible for all activities within the jurisdiction. All payments to trustees and for expenses incurred by the body for such things as travel, membership fees and school board elections.

Office of the Superintendent including Instructional Services / Educational Administration

This category includes activities related to overall jurisdiction educational leadership and administration. This includes those performed by the superintendent of schools; deputy, associate and assistant superintendents. These duties are restricted to functions that may not be considered System Instructional Support. Note that for the purposes of the Unaudited Schedule of Central Administration Expenses, costs associated with the Superintendent’s office (including administration staff) should be segregated from other instructional services.

Activities associated with educational administration include:

- System level planning;

- Instructional staffing allocations (human resource planning, and implementation);
- New programming implementation and review;
- Monitoring and evaluation of programs, schools, & the system; and
- Hiring, supervision and evaluation of principals and staff.

Business Administration (Office of the Secretary-Treasurer)

Business administration includes activities related to the business and financial operations of the school system at the jurisdictional level, performed by the Secretary-Treasurer and related business/finance support staff including:

- Corporate budgeting;
- Financial accounting including accounts payable and receivable, and internal and external audits (excluding School Generated Fund audits which falls under SIS);
- Legal services;
- Liability insurance related to the proportion of central office administrative personnel;
- Property insurance for the administration facility;
- Activities related to the Corporate Secretary and Corporate Treasurers office;
- Corporate records management; and
- May include the payroll function.

This program does not include support service activities based at the school level.

General Services Management

General services management are activities related to central support services such as:

- Human Resources – Personnel planning, employment and development on behalf of the school system as a whole;
- Central Purchasing – Purchasing of services, contracts and supplies on behalf of the school system and with the approval of department managers;
- Communications, Public Relations and Marketing – Costs associated with system-wide communications and marketing activities;
- Information Technology; and
- May include the payroll function.

Administration Buildings

These activities relate to the administration building of the division including:

- Operating costs;
- Operating lease payment;
- Interest expense on capital loan associated with the administration buildings;
- Amortization expense of administration buildings.

CBE 'rule of thumb' for BSA expenses is that if the activity is conducted on behalf of the entire system, it is coded as Admin. If a centralized activity can be attributed to one of the other blocks, it is coded there (e.g. financial support specific to the Facilities Service Unit is coded to POM, technology staff dedicated to support school-based software or systems is coded to Instruction).

System Administration and Board Governance includes for the CBE:

- Board of Trustees
 - Board Governance
- Chief Superintendent Office
 - Operational costs of the office of superintendent of schools
- General Counsel and Corp Secretary
 - These are general operating costs related to the business administration “at the system level”
- Communications
 - General operating costs of the communication and media service functions at the system level
- Corporate Responsibilities of Finance and Supply Chain Services,
 - Project or operational costs related to the business administration & financial operations for the system such as the leasing and operating costs of the Education Centre and Safran building (proportionate share of BSA staff housed in the Education Centre).
- Office of the Supt, F/TS
 - General operational costs of the business administration & financial operations such as administration, management, corporate budgeting and reporting, treasury and revenues, performance management and corporate initiatives, strategic resourcing, service delivery
 - Portion of the costs of technology software, licences and direct support related to the system administration program
 - General operational costs of risk management related to all business administration program at the system level.
- Corporate Responsibilities of Human Resources
 - Costs or human resources related projects that are associated with staff of the business administration program for the whole system such as long term service awards
- Office of the Supt, People Development Centre, Talent Management, Centres of Excellence, Operations & Integrated Solutions
 - General operational costs of human resources at the system level, including administration, management, leadership development, change management, recruitment, total compensations, employee health and assistance programs, labor relations, administration of the HRMS and contracts
- Facility and Environmental Services
 - Portion of utilities, facility and maintenance costs related to office buildings used by the staff of the administration program
 - Portion of the building management of the office buildings used by the staff of the administration program
- Learning Services
 - Staff costs of the superintendent as the educational leadership at the system or central office level

5. External Services:

Programs associated with projects and activities that do not fall within regular program areas under the ECS to Grade 12 Education mandated areas, including:

- Community services, and community use of schools (at cost recovery);

- Joint use agreements with municipalities (may also be classified as PO&M);
- Sales and services provided to external organizations and individuals;
- Administration costs associated with Regional Collaborative Service Delivery (RCSD) and the Regional Learning Consortia (for “banker boards” only);
- Cafeteria programs of a non-instructional nature;
- Noon-hour and lunch room supervision in schools (may also appear under instruction programs);
- Daycare & pre-kindergarten services;
- Any other activity that does not fall into regular programs; and
- Continuing education programs (see below);

Includes:

- Chinook Adult program revenues and expenses
- International student services – Global Learning
- Noon supervision fees and expenses
- Lease revenues
- Investment revenues
- Corresponding lease expenses to lease revenues
- Cafeteria revenues and related expenses