

A SURVEY OF BUDGETARY PROCEDURES EMPLOYED
BY UNITARY SCHOOL DIVISIONS OF MANITOBA

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ABSTRACT

The purpose of this study was to survey the extent to which recommended budgetary procedures were employed by unitary school divisions of Manitoba. Data were obtained by means of individual questionnaires directed to superintendents and secretary-treasurers of the thirty-eight unitary school divisions of Manitoba employing both the above mentioned personnel. Questionnaires were initially mailed in June, 1970 and data tabulation was begun in August, 1970. Completed questionnaires were received from twenty-four (63 per cent) superintendents and thirty (79 per cent) secretary-treasurers. The superintendent's questionnaire dealt largely with educational aspects of budgeting, whereas the secretary-treasurer's questionnaire dealt largely with financial aspects of budgeting. Prior to data tabulation, the questionnaires were integrated by categorizing the individual questions with respect to the sixteen sub-problems posed in the study.

The major conclusions reached as a result of this study are as follows:

- I. The financial aspects of budgeting are not conducted within the framework of comprehensive educational planning;
- II. Systems of budget classification and accounting, local budget documents, budget calendars, budget work plans, and budget policies are not fully developed and generally not used to advantage;
- III. Continuous and long-range budgeting are not common practise in the unitary school divisions of Manitoba;
- IV. Contingency funds are generally not included in the budgets;

V. Participation by the public and personnel below supervisory positions is largely perfunctory in nature;

VI. Techniques of presentation, adoption, and administration of the budget are not fully developed;

VII. Criteria for budget appraisal are based largely on financial rather than educational considerations;

VIII. Dual control is the prevalent form of administrative organization;

IX. Personnel in charge of budgeting at the division level consider present provincial regulations governing their financial affairs to be the greatest hindrances to budgeting.

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CHAPTER I

THE PROBLEM

INTRODUCTION

The rising costs and expenditures prevalent in the public sector of our economy place demands upon today's decision makers to insure that full value is received for each dollar spent. This increase in the cost of providing services is exemplified by the dramatic increase in total expenditures for education. Expenditures on public elementary and secondary education in Canada rose from \$1,506.5 millions in 1962 to \$3,220.2 millions in 1967, with a projected estimate of \$4,252 millions for 1969-70 (17). Operating expenditures of all public elementary and secondary schools in Manitoba are projected to reach \$180 millions by 1975, an increase of 85 per cent from 1966 levels, in spite of the fact that enrolment is expected to be lower (31).

The central topic of economics is the allocation of resources, and its central concept is scarcity. Educational costs increasingly face the competition of non-education costs, and this situation gives rise to the problem of support. Continued successful existence in this environment will require of school administrators to demonstrate, through clearly formulated proposals, actual performance, and results, their need for funds and their capacity to use funds effectively.

The economic provisions made for education are finally reflected in the local school budget. Ultimately, no aspect of education escapes

the budget. As stated by Ovsiew and Castetter, no phase of the educational program--no phase of its financial support--can see the light of day without passing through the budgetary process (36, p. 9). Consequently, the necessity of some acceptable form of budgetary procedure for public schools is being recognized. However, Simpson and Lake point out that while improvements are being made in both the conceptual design and the processes of budgeting, practice tends to lag behind the best principles of budgetary procedures (46, p. 342).

STATEMENT OF THE PROBLEM

The purpose of this study was to survey the budgetary procedures employed by unitary school divisions of Manitoba, and to compare them to procedures recommended by writers in the field of public finance, and in particular, school finance.

Major Problems

I. What are the specific features and the rationale of the budgetary procedures recommended by writers in the field of public and school finance?

II. To what extent are recommended budgetary procedures being employed by unitary school divisions of Manitoba?

Sub-Problems

Specifically, and pertaining to unitary school divisions of Manitoba, the survey endeavored to answer the following questions:

I. Are the financial aspects of budgeting conducted within the

framework of an educational plan?

II. What procedures are employed in determining estimated expenditure and revenue?

III. What systems of classification and accounting are employed?

IV. How much detail does the local budget document contain?

V. Is a contingency fund included in the budget?

VI. To what extent is budgeting long-range?

VII. To what extent is budgeting continuous?

VIII. Is a budget calendar developed and employed?

IX. To what extent does the staff and public participate in budgeting?

X. What presentation and adoption procedures are employed?

XI. Are budget work plans developed and employed?

XII. What procedures are employed in administering the budget?

XIII. Are the budget and budgetary procedures appraised?

XIV. To what extent are budget policies developed and used?

XV. What administrative structure of authority and responsibility exists for budgeting?

XVI. What factors are regarded as a hindrance to budget preparation?

SIGNIFICANCE OF THE STUDY

The abundance of literature with respect to the conceptual design and processes of budgeting serves little purpose if it does not form the base for the administrative technique of an increasing number of school

systems (46, p. 327).

Rainey, in his book Public School Finance, published in 1929, stated that many school executives and school boards fail to appreciate the real meaning of a school budget and the real benefits to be derived from its application (38, p. 162). Morrison, a contemporary of Rainey's, held a similar view:

The reason for disappointment in the outcome of the adoption of a budgetary administration of the public finances are likely to be found in the facts that the budget as a device in executive management is not understood; or that, being understood, it is not correctly formulated; or that, being understood and correctly formulated, it is not faithfully carried out (33, p. 488).

Recent surveys of budgetary procedures employed by school systems indicate that there has been little improvement in this area during the past forty years, and that the inadequacies and problems of budgeting continue to exist (1) (8) (9) (10) (11) (19) (37) (39) (48).

In the province of Manitoba, no studies have been carried out on budgetary procedures employed by school divisions. Such a survey might serve to:

I. Indicate which budgetary procedures have been developed and are employed by unitary school divisions of Manitoba,

II. Facilitate future improvements in the area of school finance and the educational programs of the schools of Manitoba,

III. Provide background information for further research in the area of school finance in the province of Manitoba.

DELIMITATIONS

The survey of budgetary procedures was restricted to unitary

school divisions of Manitoba.

The questionnaires employed to collect the data were directed to superintendents and secretary-treasurers.

The emphasis of the survey was placed upon preparation, presentation, consideration, adoption, administration, and appraisal of the budget.

Responses were indicative of budgetary procedures employed within unitary school divisions of Manitoba as of June, 1970.

LIMITATIONS

The factor of time and the nature of the study did not allow for an extensive and intensive analysis of all aspects of budgeting.

The individual respondents to the questionnaires were allowed to apply their own interpretation to the term 'Educational Plan.'

The review of literature was limited to the materials available through the library facilities of the University of Manitoba.

Completed questionnaires were received from twenty-four (63 per cent) superintendents and thirty (79 per cent) secretary-treasurers.

ASSUMPTIONS

For the purpose of this study, the following assumptions were made:

I. Superintendents and secretary-treasurers are fully conversant with the budget policies and procedures employed in their divisions; and

II. Responses in the completed questionnaires are a true reflection of the policies and procedures employed.

ADMINISTRATIVE STRUCTURE OF UNITARY DIVISIONS

This section presents the administrative structure of unitary school divisions of Manitoba as constituted at the time this survey of budgetary procedures was conducted.

Board of Trustees

A locally elected board of trustees administers the affairs of each unitary division. Within bounds imposed by the Public Schools Act of the province of Manitoba, the board of trustees may make regulations governing the operation of the educational system of the division. The board is headed by a chairman who is elected by the individual board members. It is the duty of the chairman to preside over the meetings and business conducted by the board as a corporate body.

Secretary-Treasurer

Each division board must appoint a bonded secretary-treasurer and define his duties. Generally, the duties of the secretary-treasurer are similar to those of a business manager such as a municipal secretary.

Superintendent

A unitary division board may appoint a superintendent of schools and define his duties.

Other Personnel

The board of trustees may appoint various other personnel. This would include the creation of such positions as maintenance supervisor,

transportation supervisor, supervisors of various subject areas, etc. Ultimately, these personnel are responsible to the board for the definition and conduct of their duties.

THE PUBLIC SCHOOLS FINANCE BOARD

The purpose and objects of the Public Schools Finance Board in Manitoba are to facilitate the financing of the foundation program for unitary divisions and to assist boards of unitary divisions in the economic operation of the school system (53, sec. 3). The board of each unitary division must submit to the Public Schools Finance Board, (P.S.F.B.) in a form and manner prescribed in the regulations, a detailed estimate of its expenses for all purposes and revenues from all sources for the current year (52, sec. 510). The finance board may refer the estimates back to the division board for further consideration of items in respect of which grants are payable (52, sec. 511-2). The P.S.F.B. must approve the issuance of debentures and/or borrowing for capital expenditures and the establishment of reserves (52, sec. 505-2; 52, sec. 506). Any disagreement arising between the P.S.F.B. and the division boards may be submitted to the Minister of Education whose decision in the matter shall be final and binding (52, sec. 507A).

FINANCING EDUCATION IN MANITOBA

This section describes briefly the component elements of financing education in the unitary school divisions of Manitoba.

The Foundation Program

Money for grants payable to unitary divisions by the P.S.F.B. comes from two sources: the Consolidated Fund of the Provincial Treasury and a foundation levy on the balanced assessment of the property in the unitary divisions. At the time of this survey, the Consolidated Fund of the Provincial Treasury provided 70 per cent, with the remaining 30 per cent being raised by a foundation levy.

Foundation Grants

The P.S.F.B. is authorized to pay grants in respect of costs incurred by unitary divisions in respect of salaries, supplies, school maintenance, administrative costs, transportation, text-books, capital costs, and vocational and evening courses (52, sec. 504-1). The grants payable are prescribed by regulation, and in most cases do not cover the total cost incurred by the divisions in respect of the aforementioned categories.

Special Levy

Any money required by a division board, over and above that received in the form of grants from the P.S.F.B. is raised by means of a special levy on the balanced assessment of property in the division. There are no external controls on the amount of this levy.

DATES PERTINENT TO BUDGETING

The Public Schools Finance Board Act prescribes final dates by which certain budgeting procedures must be completed. The dates and

procedures specifically spelled out are as follows:

February 1 -- submission of unitary division's estimated expenditure and revenue to the P.S.F.B. (52, sec. 510);

March 1 -- receipt of notification by unitary divisions of estimated amount of grants payable to the divisions by the P.S.F.B. (52, sec. 518-1);

March 15 -- receipt of notification by the Minister of Education, from the P.S.F.B. of the amount of revenue required to be paid to the P.S.F.B. from the consolidated fund (52, sec. 513-1);

March 15 -- receipt of notification by the foundation municipalities and districts, from the P.S.F.B., of the amount of revenue to be raised by the foundation levy (52, sec. 515-1);

March 15 -- receipt of notification by the foundation municipalities and districts, from the unitary division boards, of the amount of revenue to be raised by special levy (52, sec. 519-1).

CHAPTER II

REVIEW OF THE LITERATURE

This chapter constitutes a review of the literature relevant to budgetary procedures, and in particular, literature bearing upon the sixteen sub-problems posed in Chapter I. Its intent is to develop a theoretical and practical framework of recommended procedures related to budgeting, to serve as a guide for the study, and to substantiate the survey instrument. Findings of surveys directly related to the processes under discussion are reviewed by Ovsiew, Castetter, and Koenig (37), and Simpson and Lake (46), and are not incorporated into the following review of literature. Individual surveys may be found listed throughout the bibliography.

THE CONCEPT OF BUDGET

Traditionally, budgeting was construed as a mechanical operation; the production of a document under compulsion of legal or accounting necessities to indicate the amount of money to be spent, how it was to be spent, sources from which the funds were to be derived, and the period in which it was to be spent (36, p. 9). Ovsiew and Castetter, in an analysis of statements regarding 'What is a budget?', indicate the emergence of a point of view which sees the school budget as an instrument through which current and long-range educational programs may be implemented (36, p. 11). As conceived by Jarvis, Gentry, and Stephens, a balanced budget is a series of concentric circles whose innermost core

is the desired educational program, supported by the encompassing circles of necessary expenditures and method of financing (25, p. 112).

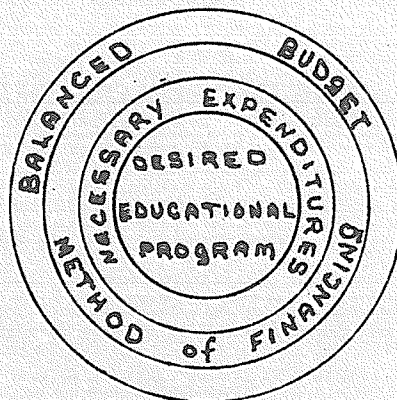


Figure 1

The Parts of a Balanced School Budget

De Young (1936) used a similar graphic device to stress that school expenditures and receipts should be related to a scheme of educational priorities (5, p. 479).

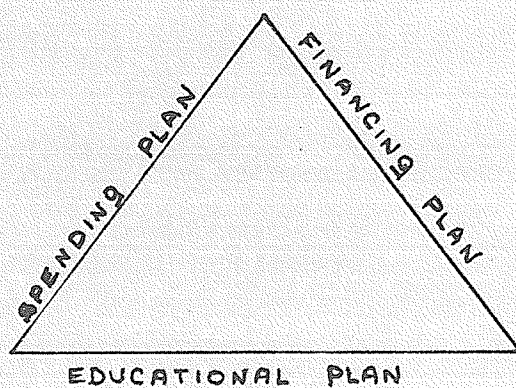


Figure 2

The Relationship Between the Educational Plan, The Financing Plan, and the Spending Plan

Relating Education, Expenditure, and Revenue

The graphic illustrations presented in Figure 1 and Figure 2 indicate a sequence in the process of relating education, expenditure, and revenue during the preparation of a school budget. Rainey (1929) wrote that the school administrator must, first of all, have a clear-cut educational program and know in as great detail as possible what his program of education will cost before attempting to formulate a budget (38, p. 172). Morrison, a contemporary of Rainey's, viewed the budget as an exhibit of instructional policy expressed in financial terms (38, p. 488). The common-sense approach outlined by Rosentengel and Eastmond initially requires thought, discussion, and eventual unanimity on definitions and descriptions of services and facilities. After agreement has been reached on the essential nature and extent of the facilities and services involved, it must be reached on the translation of these into realistic costs (43, p. 109). As expressed by Corbally, it would be a complete abdication of educational leadership to prepare a budget which was related first to estimated revenue and only incidentally to educational need. While revenue data are important in the development of the budget, they should not be the controlling factor in describing the expenditure needs of the school system (15, p. 173).

Balancing the Budget

The emerging concept of a balanced budget implies a balance of emphasis on education, expenditure, and revenue. Neither the educational program nor the independent estimate of financial resources can be

considered alone (34, p. 160). Under the mechanical budget system financial aspects are stressed, and expenditure and revenue are balanced with little thought being given to the desired educational program which the school district should promote. Jarvis, Gentry and Stephens characterize this system as simply a bookkeeping task which is required by law by stating that:

Toward the close of the fiscal year, the central administrative staff frantically enters into a few weeks of intensive and tedious bookkeeping analysis of past and current budgetary records and makes concomitant projections for the ensuing annual budget. . . . Normally the only planning which is done is to determine what operations can be cut, eliminated, or padded contingent upon the anticipated revenue. School districts which use this plan are usually characterized by mediocrity and perpetuate the same educational program year after year (25, p. 133).

THE EDUCATIONAL PLAN

The most significant aspect of the budget is the educational or action program and educational programs should be developed to attain specific educational objectives. In describing the scope of the educational program required at a district level, Johns and Morphet state that the plan should be comprehensive in nature and include both short-range and long-range plans for attainment. It should present the quantity and quality of the educational services proposed and include alternatives showing advantages and disadvantages of each alternative (26, p. 252). Rosentengel and Eastmond caution administrators about the use of educational programs stemming from state laws as the desired educational program of the district, and point out that:

The state laws provide but a framework or a bare minimum of what should constitute a school program. Within these laws, it is the

responsibility of the local school board to provide the flexibility and enrichment necessary to best serve the educational needs of the community (43, p. 55).

The local administration must be aware of and be ready to incorporate continually changing methods, services, procedures and facilities in order to bring their present educational practice more nearly in line with research, derived reality, and fact (43, p. 45). Guidelines for preparing an educational plan are presented by a number of writers (15, p. 170; 25, pp. 112-114; 26, pp. 452-453; 43, p. 179).

If the educational plan is to be useful in preparing the budget, it must be specific enough in essential details so that budget estimates can be prepared. Simpson and Lake state that while writers generally agree that the budget should be determined by the 'educational plan,' actually translating phases of this plan into costs is a technique not yet clearly defined nor understood (26, p. 456).

Program Budgeting

The possible solution may be with the modern concept of program budgeting which advances previously held views of budgeting and implies that the educational plan must be subdivided and budgeted in terms of alternative subprograms (26, p. 456). Garvue defines program budgeting as a system that will develop and communicate in financial terms the cost of programs designed to accomplish the stated objectives of school units, enabling the management of schools to compare program proposals, relate them to current activities, evaluate them in terms of priority, and then to increase or decrease allocation of resources to them (21, p. 100).

Johns and Morphet consider program budgeting a form of systems analysis whereby budgetary decisions are made by focusing on output categories such as goals, objectives, products, and programs (26, p. 470). Implied are continuing study activities on the part of school administrators and their professional staff, with an information system supporting the decision making structure in helping define programs, in developing measures of operational objectives, and in evaluating programs under way (7, p. 254). Garvue states that the meaning of program budgeting embraces structural, analytical, and informational elements, noting that:

Relative to structural aspects, programs are functional and end-product orientated, and composed of all cost associated with their attainment. Short-range specific decisions that have to be made are made within a framework of sophisticated long-range planning. . . . The heart of the analytic process is emphasis on a systematic examination of alternative courses of action and their implications, and this process has been equated with systems analysis, operations research, cost-benefit or cost-effectiveness studies. . . . The informational element of program budgeting is vital for the accomplishment of the two functions just discussed--namely, determination of objectives and the relative costs of meeting the objectives (21, p. 102).

THE EXPENDITURE PLAN

The preparation of the expenditure plan, although highly mechanical in nature, cannot be considered apart from the educational plan, nor should the task be oversimplified. In establishing what the preparation of the expenditure plan should not be, Benson states that it would seem that school budgets have been prepared by extending last year's budget into the present, modifying it somewhat to take account of new categorical grants, and modifying it again to recognize changes in the

hiring price of teachers. This to Benson is not a method that produces a careful weighting of educational priorities, nor does it assure maximum yield from the volume of educational resources consumed by the district (7, p. 251). Rosentengel and Eastmond state that administrators who actually try to make the budget a sound educational instrument use the detailed analysis method in translating educational specifications into expenditures (43, p. 180). Garvue suggests that the work of making estimates for instructional supplies may be facilitated by the use of a system of blanks on which the needs of each teacher and principal are listed. These should then be compiled and supplemented by the superintendent and his office staff (21, p. 109). Supportive views are expressed by Simpson and Lake (46, p. 340), and Mort and Reusser (34, p. 167). Rosentengel and Eastmond recommend the use of a budget file containing information on costs, budget changes, requests made by individuals, and other information which may be needed in the actual process of estimating expenditures (43, p. 181). In order to facilitate decisions on quality and quantity of program offerings, they advocate the use of minimum and desirable requirements translated into minimum and desirable expenditures in the preliminary budget (43, p. 181).

Mort, Reusser, and Polley state that it is often helpful to compare the items of expenditure in the proposed budget with those in the past years. Any large deviations will at once show a change in the educational program, changes in costs, and other conditions which the budget should set forth (35, p. 356). Jarvis, Gentry, and Stephens support and expand upon this recommendation in stating:

By analyzing the . . . expenditure accounts during recent years, those concerned with the making of the budget will find these data invaluable in developing budgetary appropriations. Through determining per pupil costs for different accounting and budgetary classifications for the past two to five years and by noting the trends of these costs during this period of time, budget makers can more accurately anticipate the needs of each segment of their chosen educational program for the annual as well as the long-range budget (25, p. 322).

However, Garvue cautions that such data should not become the sole basis for prediction of budgetary appropriations. He points out that:

The simplest and least effective is the lump-sum procedure whereby the chief school administrator puts together a series of figures based on previous expenditures. The administrator makes determination of how much an increase the public will tolerate, and his budget making primarily becomes one of last years plus 5 per cent . . . (21, p. 133).

The preparation of the final level of expenditures will inevitably result in cutbacks in order to balance expenditure with estimated revenue. Garvue recommends that before any cut-back is made, the original requests should be reviewed carefully and the initiator should be given the opportunity to justify his report (21, p. 116). Moehlman states that if the budget is a scientific and honest translation of operating policies in terms of money, then the reaction of the board of education must be in terms of such policies. In his opinion:

. . . either increasing or decreasing it, must be made in terms of such policies and not upon a gross percentage basis or by brutal treatment of single items or aspects of the policy (32, p. 30).

Fund Allocation and Expenditure Priorities

Having arrived at a consolidated estimate of expenditure, there remain the tasks of fund allocation and the development of expenditure priorities. Benson contends that as the use of program accounting grows,

the individual school will increasingly be used as the cost center, and principals will be given a certain measure of discretion on resource allocation within their schools (7, p. 267). Garvue states that many proponents of educational reform believe that a first order of business is a drastic decentralization of school administrative organizations, and the extension of authority to principals for budget development with advice from teachers. In his opinion:

Needs are expressed by the practitioners and these expressions are reviewed by supervisory and administrative personnel. Requests or estimates are then consolidated by the business office and reviewed again by the administrative, instructional and non-instructional personnel, and by the board of education (21, p. 115).

Tied to this is the growing realization of the need for varying the amount of expenditures per pupil dependent upon the nature of the educational problem relative to each. Budgets for individual schools are usually determined by some type of objective formula such as a fixed amount per pupil. Knezevich and Fowlkes caution that the use of objective formulas of this type has limitations because programs for all students are not the same (29, p. 157). This reservation is also expressed by Benson (7, p. 267).

An opposing view to decentralization is expressed by Jarvis, Gentry, and Stephens who state that the centralized budgeting procedure should be followed, exercising care to see that the needs of each intra-system school unit are fulfilled (25, p. 136). Simpson and Lake express similar reservations:

Separate fund restrictions tend to reduce necessary flexibility in budget-building and particularly in budget administration. Such

restrictions as those requiring distinct funds for elementary and high schools or other divisions of the educational program create unrealistic divisions in what should be considered a unified educational plan (46, p. 349).

THE REVENUE PLAN

Basically, the calculation of revenue is a process consisting of two phases; the calculation of revenue from state sources, and the calculation of revenue derived from a local tax levy. Rosentengel and Eastmond state that analysis and study of previous receipts by years, including a careful study of the assessed valuation of property, tax rates, and collections, are essential for the budget maker at this stage (43, p. 186). In keeping with the theory and practice of a balanced budget, every effort should be made to balance the estimated revenue with the anticipated expenditure. According to Mort, Reusser, and Polley, budgeting for a surplus at the end of the year by padding the budget tends to defeat accurate budget making, and may consequently lead to expenditures that would not be made under more accurate budgeting (35, p. 356).

ACCOUNTING AND BUDGETING

Technically, an account is a descriptive heading under which financial transactions that are similar in terms of some given frame of reference are recorded. Rosentengel and Eastmond identify accounting as functioning to help develop the educational program, meet legal requirements, provide data for cost studies, and furnish information

for budget building and reporting (43, p. 198). Johns and Morphet state that whereas budgeting and accounting are so closely interrelated, each must be planned to be consistent with the other (26, p. 487). The view that budgeting and accounting classifications should be synonymous is generally upheld by writers in the field of school finance (25, 35, 38, 43).

Classifying Expenditures

In order to be of any value in budget-making, information gathered for that purpose must be classified. During the past forty years, the most commonly used method of classifying expenditures has been by fund and by function. Three other methods of classifying school expenditures identified by Johns and Morphet are by (1) activity or program area; (2) object; and (3) educational unit such as a school (26, p. 503). They single out line-item budgeting as one of the worst types of earmarking, and state that the purpose of such a budget is to hold expenditures down rather than to make the budget an instrument for implementing the educational program (26, p. 464). Their contention is that as educational planning becomes a part of the budgetary process, school systems will need to classify expenditures by activity or program area (24, p. 503). Benson is of the opinion that the movement from functional accounting down to program accounting has already begun in some school systems and states that:

It seems almost certain that the use of program accounting will grow . . . and there will be a growing inclination to use program accounting data to make cost-effectiveness studies. As this

intensifies, the school districts will gradually move to the more complete system of program budgeting (7, p. 267).

An integral part of program accounting is the system adopted to accurately identify all school finance transactions. Johns and Morphet outline a coding system for proper identification of expenditures presently being field tested in 13 states and directed toward the development of a system of accounting that will accommodate program budgeting, accounting, and reporting (7, p. 493). A related report on the U.S. Office of Education's Handbooks II and IIA entitled Financial Accounting for Local and State School Systems is given by Garvue. The proposed system presented in the handbooks provides for four major purposes or component parts, including legislative management, instruction, supporting services, and ancillary services and transactions. The structure of accounts also provides for a further eleven coding areas (21, pp. 102-103).

STATE BUDGET FORMS AND THE LOCAL BUDGET DOCUMENT

Most Departments of Education provide prescribed forms to be used in reporting the school district's budget to approving bodies. Mort, Reusser, and Polley agree that it is necessary to have some form for reporting the budget to state agencies, but stress that such reports are necessarily brief and should not be taken to comprise the local budget. In their opinion:

The school district budget must be much more detailed and must contain much more explanatory and supplementary material than is necessary in any state form (35, p. 359).

Jarvis, Gentry, and Stephens consider state forms inadequate for presenting the budget to the board of education and the citizenry of the district, stating that:

Generally, what is needed is a more detailed outline of the school district's desired program . . . (25, p. 127).

As stated by Corbally, most authorities agree that some effort needs to be made to develop a budget document so that the emphasis is on what is to be achieved rather than what is to be expended (15, p. 179). Simpson and Lake express the view that detail in the budget tends to clarify the financial message that the budget must tell. Lump sum figures tend to be meaningless and of no value to the board and public in following the educational logic of the budget (46, p. 350). They further state that it is now a generally accepted concept that a budget is not complete without an educational plan that provides the reasons for the expenditures and revenue-raising (46, p. 344). Knezevich and Fowlkes make the point that intelligent evaluation of the budget or reduction in size of the budget is seriously impaired if the educational plan is not included (29, p. 21). Suggestions for the content and construction of an adequate budget document are presented by Rosentengel and Eastmond (43, pp. 192-193), Simpson and Lake (46, p. 350), and Mort, Reusser, and Polley (35, pp. 359-361).

CONTINGENCY FUND

The difficulty in precisely determining the expenditure plan points to the need for a contingency fund to be included in the budget.

Most authorities reviewed indicate that the fund should not exceed 1 or 2 per cent of the total budget, and that the use of such funds should be made only with the approval of the school board (15, 46, 26, 34, 35, 43, 29). The inclusion of a large contingency fund would indicate a failure to assess and forecast accurately the educational needs of the community and tend to encourage sloppy budget practices. Mort and Reusser see the need for a contingency fund as stemming from the educational plan, pointing out that:

. . . a lively, adaptable school system will have need of funds to buy unforeseen, unthought-of materials and services. . . . if a system is not static or is not on the way to becoming static, needs . . . will arise to which the school board and administration should be in a position to respond (34, p. 181).

LONG-RANGE BUDGETING

Benson identifies the failure to describe the future costs of present decisions in a thorough and systematic fashion as one of the major deficiencies in decision making in the public sector (7, p. 251). Rainey and Morrison, two of the earlier writers in the field of school finance, stressed that the knowledge of two elements, the present and the continuing future costs, is essential to sound financial administration, and that the budget of a given year is of little use unless it is related to long-term policy (38, p. 28; 33, p. 489). In considering the structural aspects of program budgeting, Benson states that it is important to note that emphasis is placed on provision of services during an extended period of five to ten years. Costs are estimated for such a period, and evaluation of returns is also conducted in terms

of this longer-than-one-year horizon (7, p. 253).

The feeling expressed by many writers is that a long-term budget plan will establish certain educational goals and corresponding expenditure goals toward which the district is working. Corbally states that unless each annual budget is seen as an integral part of a long-range budget plan, the progress of the school district toward meeting its purposes will be 'spotty' or erratic (15, pp. 182-183). Jarvis, Gentry, and Stephens stress that when the yearly budget is utilized by school officials, little thought is given to the educational plan of the school (25, p. 133). Simpson and Lake indicate that where long-range budgeting is practiced, it is often the capital outlay budget that is projected, rather than the budget for current operations. Their recommendation is that current operation needs, as well as capital needs, be projected on a long-term basis (46, p. 345).

CONTINUOUS BUDGETING

Knezevich and Fowlkes use the term 'fisco-educational' planning to denote the type of planning which involves educational and financial considerations in a continuous fashion for an indeterminate period of time (29, p. 20). As conceived by Jarvis, Gentry, and Stephens, the drafting of a budget is not a mechanical process performed once a year by the central administrative staff, but rather:

. . . it is a continuous procedure in which all people connected with the school system study its needs, and adjust the educational, spending, and financing programs so that the resulting annual and long-range budgets will enable the district to accomplish its objectives economically, efficiently, and expeditiously (25, p. 136).

As described by Garvue, the preparation of the current or annual operating budget ideally is a year-round task. He contends that:

. . . [budget] procedures are time-consuming and the completion of one budget means the beginning of another and the relating of it to the long-term operating budget (21, p. 175).

THE BUDGET CALENDAR

Developing an adequate, balanced budget built around an educational plan requires time, energy, and planning. Properly conceived and conducted, the process requires the making of many studies, collection and interpretation of many types of statistical data, and consideration by staff, board, and public of alternative courses of action. As these things will not happen without planning, Johns and Morphet recommend that the superintendent and his staff develop a budget calendar at the beginning of the year. They state that:

Minimally, the calendar should include a schedule showing the responsibilities assigned to different persons and groups, the time when each type of information is due, the time for assembling the budget document, the time for presenting the tentative budget, and the time for final adoption (26, p. 456).

Some excerpts from the Kansas School Budget Manual regarding budget calendars are presented by Garvue, while Jarvis, Gentry, and Stephens outline the procedure recommended by the New York State Education Department (21, p. 108; 25, pp. 130-132). An illustration which may be followed in making out a budget calendar is provided by Rosentengel and Eastmond (43, p. 177).

PARTICIPATION IN BUDGETING

Much emphasis is given in modern educational literature to the desirability of providing opportunities for wide participation of all staff and the community in the operation of the school system, and in particular in the budgeting process. At the turn of the century, the annual task of budget-making was considered one of the prime jobs of the chief administrative officer. Jarvis, Gentry, and Stephens characterize the administration dominated budget as being rigidly devised and enforced by management, and point out that:

. . . the teaching and operation and maintenance staff are not consulted about budget needs, and as a general rule, docilely accept whatever appropriations are allocated to them and provide the best program possible under the circumstances (25, p. 134).

Simpson and Lake identify the first important steps in developing broader-base participation as coming when staff members were asked to help in budgeting. However, they express reservations about the extent and adequacy of the methods employed. It is their opinion that:

In too many cases this is still a perfunctory and superficial task involving the turning in of requests for supplies and equipment to principals who in turn compile the lists for their schools and turn them over to the superintendent (46, p. 343).

This type of superficial and mechanical involvement cannot be construed as participation, nor can it be extended to a broader base. As stated by Johns and Morphet, it is obvious that thousands of people cannot father around one table and make entries of receipts and expenditures in a budget document (26, p. 450). However, properly conceived and developed, the budget document reflects the educational policies and

programs that have been adopted. Corbally emphasizes the development of the educational plan upon which the budget is based as the task in which school principals and teachers should be involved in stating:

Principals should have definite assigned responsibilities in evaluating the current educational program and in providing leadership for the development of educational improvements. Teachers need to see the budget as an educational document and need to play a role in the development of the educational plan underlying the budget. Unless teachers are involved in various ways as the budget is developed, it is almost impossible for them to understand the nature of the choices which must be made (15, p. 183).

Jarvis, Gentry, and Stephens state that teaching and non-teaching personnel who develop the plan of education should then be afforded the opportunity to suggest procedures and materials which they believe will aid them in performing their duties most expeditiously (25, p. 134). Corbally extends this point of view to include all school employees by pointing out that:

Educational specialists and operation personnel all have special needs which should be reflected in the school budget. . . . Each individual on the school staff should be seen as a person with something to contribute to the budget making process (15, p. 184).

A supportive view is expressed by Simpson and Lake in stating:

It is not unusual in democratically administered school systems to have head custodians, cafeteria supervisors, and transportation supervisors, as well as certificated personnel, helping with budget making and budget administration during the year (46, p. 343).

Public Participation

Rosentengel and Eastmond view public education as a form or branch of government, and further state that, like any other democratic government, its successful functioning requires a citizenry that understands the significance of such things as property assessment and public

debt, curricular objectives and philosophies, and professional services and governmental controls at all levels (43, p. 23). Johns and Morphet point out that we have a representative democracy rather than a pure democracy and boards of education do not act for themselves, but rather for the people. They state that:

. . . the superintendent and board that believe it is their job to determine purposes, develop the educational plan, or to make the school budget without consulting with the general public will seem to be unaware of the cultural history of the people (26, p. 449).

Mort and Reusser state that there is every indication that emphasis on operational democracy in the budget-development process will pay off prudentially from the angle of improving adaptability as well as the benefits derived by the persons participating in it (34, p. 165).

The prerequisite for the success of any program involving wide participation in developing policy is a favorable attitude on the part of the board, superintendent, and principals (26, p. 450). However, as expressed by Rosentengel and Eastmond, it is wise to insure this through the policies of a governing board of education. They point out that:

Taking into consideration other important principles and the capacity and readiness on the part of those persons concerned, the clearest expression of the principle of participation in school operations is to provide a legal structure that assures enlightened and vigorous local self-government (43, p. 43).

PRESENTATION AND ADOPTION

Before the budget becomes operational for the ensuing fiscal year, final action must be taken on it by the local school board.

Presentation to the Board

Rosentengel and Eastmond recommend that the board should be kept well informed on the main problems while the budget is being prepared, ensuring that the proposed budget will not be 'news' to the board members when it is finally presented (43, p. 193). As stated by Johns and Morphet, if board members have been appropriately participating in its preparation throughout the year, the final documents will be based largely on agreements that have been reached previously (26, p. 455). However, board members should be presented with the complete budget well in advance of the date of meetings so that they may have time for further study (43, p. 193). In addition, the superintendent should orally present the budget document to the board several weeks before the board finally adopts it (26, p. 458).

Public Budget Meetings

After the board of education has reviewed the budget, made such alterations as it sees fit, and is satisfied that the document reflects the educational program it proposes to finance, a public budget meeting should be held (21, p. 116). As stated by Johns and Morphet, it is particularly desirable that citizens' groups, in cooperation with school staff, have the opportunity to study the school budget before the board takes final action (26, p. 451). As conceived by Simpson and Lake, the review of the budget by a district meeting is an opportunity for the public to obtain a much broader conception of the educational program (46, p. 343). Mort and Reusser contend that there is no activity

of the educational program which lends itself so fully to the stimulation and use of the thinking minds of the public as the school budget (34, p. 176). Moehlman, one of the early writers, recommends that the educational financial program should be presented upon the basis of the general educational policy and its expected results rather than in terms of dollars and cents (32, p. 182). Johns and Morphet stress that few people are interested in studying a statistical budget document. In their opinion:

The people are interested in educational services, the purposes of those services, and how the purposes can be attained, rather than in the budget document (26, p. 452).

They further state that the public hearings that are significant are the opportunities provided throughout the year for many lay and professional groups to study different elements of the educational program (26, p. 459). Since the willingness to pay depends largely upon the ability to understand, the board of education should provide for continuous public informational service whereby the people may be kept informed of the school program and be able to consider it intelligently (32, p. 31).

In recent years the early concept of publicizing, selling, and propagandizing has changed to a concept which stresses the obtaining of citizen understanding and thinking through participation. Mort and Reusser discuss the concept of a 'justification budget' in which the figures are reduced to a minimum and much of the actual work of the schools is shown by means of pictures taken from classrooms and activities in which pupils participate (34, p. 163). Through this type of

presentation, the educational program of the school is brought into the foreground, and the statistical data are given as supporting information. Johns and Morphet conclude that boards and superintendents who work in isolation in determining school policies usually only have a few persons present at budget meetings. The majority of the people interested in the educational program do not attend budget hearings because they cannot participate effectively (26, p. 458).

Adoption of the Budget

In keeping with the recommendations with respect to presentation and adoption, the budget should be approved and adopted before the beginning of the fiscal year. Johns and Morphet point out that this is impossible in some instances because state appropriations in legislative years are not made until after the beginning of the school fiscal year. This prevents desirable advance planning and makes it difficult for many boards to use good budgetary procedures (26, p. 459). The conflicting interrelationship of the school budget calendar, the assessment calendar, and the fiscal year is also identified by Garvue as a barrier to good educational planning and the implementation of the current budget at the beginning of the fiscal year in which it is to operate (21, p. 109).

BUDGET WORK PLANS

Following official adoption of the budget, there still remains the task of executing the expenditures for each undertaking in the

budget: buildings must be constructed, repaired, and operated; supplies, books, and equipment must be purchased and distributed; programs must be organized; persons must be employed; many other things must be done to carry on the educational program (26, p. 460). To insure efficient accomplishment of these undertakings, Johns and Morphet recommend that the superintendent initiate procedures that will result in the receipt of goods and services at the times when they are needed with due consideration to the flow of revenue available to the board (26, p. 460).

BUDGET ADMINISTRATION

Budget allotments transferred to accounting books become the instruments for securing proper control of school expenditures.

Transfer of Funds

It can be expected that emergency needs will arise during the year for which monies were not budgeted, or the amount budgeted was insufficient. Johns and Morphet state that boards should have authority to reduce the budget for one account and increase it for another, provided the transfer is not made from a special purpose fund to an unauthorized purpose. They also recommend that the board have authority to use the contingent fund to provide for account shortages (26, p. 461). A supportive view is expressed by Simpson and Lake who state that good budgeting practice permits freedom to make transfers within a lump-sum appropriation, provided such freedom is not abused (46, p. 333). Rosentengel and Eastmond stress that all transfers should be made with

the approval of the Board and in light of the educational program (43, p. 185).

Budget Control

In order to insure that the spending of the board is in accordance with the spending and financing plans contained in the budget, the accounting system used must at all times provide the information necessary to ascertain (1) the amount of revenue received to date and the amount receivable to the end of the fiscal year; (2) payments made to date for each budget appropriation and the amount for which each budget appropriation is obligated or encumbered; and (3) the true balance in each budget account (26, p. 495). The three principle bases of accounting which may be employed are (1) cash; (2) modified accrual; and (3) accrual. Jarvis, Gentry, and Stephens argue that the cash basis for accounting makes it extremely difficult for administrators to stay abreast of the fiscal status of the school district, whereas accrual accounting is extremely accurate and provides the administrator greater budgetary control (25, p. 329). Similar statements are made by Corbally (15, p. 204) and Rosentengel and Eastmond (43, p. 211). Johns and Morphet contend that if cash accounting is used, separate accounts must be kept of encumbrances if the real balance in a budget appropriation is to be ascertainable (26, p. 496).

Budget Reporting

In its legislative capacity, the board of education should receive monthly financial reports that show clearly the board's financial

condition in relation to its budget. Corbally recommends that the monthly reports include a statement of the amount appropriated for each major account, the amount spent to date, and the unencumbered balance for each account (15, p. 218). Johns and Morphet point out that the board has no basis on which to approve budget amendments, or even expenditures, unless it knows its financial status in relation to its budget (26, p. 460). Knezevich and Fowlkes stress that all monthly reports should be written and considered as part of the minutes of the school board (29, p. 169).

BUDGET APPRAISAL

As stewards of public funds, administrators need to develop procedures to appraise the legality, accuracy, and efficiency of the use of these funds (15, p. 201). Simpson and Lake stress that both the budget document and the budgetary process should remain under constant review and study for improvement. Recommended means available for appraising are post-audits, survey by outside experts, continuous self-criticism and analysis, operational audits, regular reports, and appraisal by checklist (46, p. 341; 43, p. 195). Apart from the field of finance mechanics, the ultimate test of the worth of an educational budget is the degree to which it facilitates the achievement of desired educational goals. Corbally states that this sort of evaluation inevitably becomes as much an evaluation of the educational plan as of the budget itself (15, p. 185). Moehlman views costs as complex products that serve merely to indicate a problem, the solution of which

depends upon the intensive study of the educational program, its practice and efficiency in terms of achievement (32, p. 499). He states that:

. . . research in finance for appraisal is only a starting point, and the questions raised must be answered ultimately in terms of instructional policies and achievements (32, p. 500).

Checklists of questions to be studied and used in appraising the total budgetary process and the budget document are given by Johns and Morphet (26, p. 462), Garvue (21, p. 145), Baum (2), and Finnman (9).

BUDGET POLICIES

Ovsiew and Castetter define educational planning as a systematic effort to establish policies and procedures designed to accomplish the aims of the educational enterprise (36, p. 105). It is considered sound organizational procedure in any organizational endeavor to express the organization's ideals and the plans for achieving them in clear and understandable statements. To Ovsiew and Castetter they are the guides to a number of essential decisions about how school quality can be achieved, and because the guides are so clearly perceived, decisions about the school budget can be more accurately and consistently made (36, p. 107). The Glen Ellyn, Illinois School Board developed a policy handbook in the belief that

(1) written policies provide the board bases for the evaluation of the existing school program and for the encouragement of sound planning for future needs;

(2) rules and regulations should be critically evaluated in

order to determine to what extent they reflect the intent of the policy;

(3) continuous study and revision of school board policies is necessary in order to provide stimulation and direction for future development of the school program (56).

As stated by Rosentengel and Eastmond, the preparation of the budget should be executed in light of the policies and decisions made by the legislative body, as the primary purpose of the budget is to interpret the board's educational policies (43, p. 178). Ovsiew and Castetter contend that policies fragmented throughout the minutes of the board result in indecision, delay, or neglect of matters needing solution (36, p. 113). The advantages and importance of written policies are presented by Ovsiew and Castetter (36, pp. 113-114) and Jarvis, Gentry, and Stephens (25, pp. 202-220). Guidelines for policy development are outlined by Garvue (21, p. 49).

ADMINISTRATIVE STRUCTURE

Authorities in the field of school finance are in general agreement that the budget should be prepared and administered within the scope of the administrative function of the superintendent. In earlier years, many school systems embraced dual control, with both a finance officer and superintendent of schools responsible to the board. In his book published in 1927, Moehlman stated that the dual organization did not function perfectly in respect to complete cooperation between education and business, and predicted that within a comparatively short time the predominant organization would be of the unit type (32, p. 33). As

cause for this movement, he stated that all activities such as organization, administration, accounting, and finance are only a means to the end of securing better and more perfect instruction, and therefore must be subordinated to instruction. Such logic, he contended, could not be seriously questioned (32, p. 33). Knezevich and Fowlkes point to the necessity of school boards carefully and clearly stating policies that set the framework of the organizational fabric for the business management of schools. They report that studies show multiple headed school systems (1) spend more annually on pupils than unit headed ones; (2) indicate a lack of an educational point of view on the part of business officials; and (3) have more friction (29, p. 13). They recommend that in all cases the individual in charge of business affairs should be clearly responsible to the superintendent who should be the chief executive officer of the board (29, p. 13).

This in no way violates the participatory process, but it does mean that when the authority rests with the system's chief administrative officer, the budget is considered a tool of the educational program and not apart from it. Thus, the business officer will have extensive responsibilities and authority delegated to him by the superintendent, but the ultimate responsibility remains with the superintendent (15, p. 269). Corbally recommends that regardless of the extent of operational leadership, the development and presentation of the budget are two major areas where the superintendent should exert personal leadership (15, p. 268).

CHAPTER III

RESEARCH PROCEDURES

This chapter contains information on the source of data collected, procedures and instrument used to collect data, and an explanation of data tabulation and treatment.

SOURCE OF DATA

Separate questionnaires, directed to superintendents and secretary-treasurers of unitary school divisions, were employed to collect data. In addition, the superintendents and secretary-treasurers were requested to forward copies of any material indicative of the budgetary procedures employed by their division.

Thirty-eight of the unitary school divisions in Manitoba employed superintendents at the time the questionnaires were sent out and were included in the survey. Twenty-four out of the possible thirty-eight superintendents completed and returned the questionnaire. Thirty completed questionnaires were received from secretary-treasurers. Corresponding percentage returns were:

Superintendents	24/38	63%
Secretary-treasurers	30/38	79%

In response to the request for materials indicative of the budgetary procedures employed, a variety of requisition forms, an Administration Manual, and a Code of Rules and Regulations were received.

PROCEDURES FOR COLLECTING DATA

Questionnaires with covering letters (see Appendixes A and B) and return envelopes were mailed to superintendents and secretary-treasurers of unitary school divisions included in the survey. Initial mailing took place during the latter part of June, 1970. In cases where no response was received within three weeks, a reminding letter and questionnaire were sent out. Data tabulation was begun in August, 1970.

THE INSTRUMENTS

The questionnaires employed by Finnman (19) in his survey of budgetary procedures in school divisions of Alberta were used in constructing the questionnaires. A research of literature on school finance and budgeting resulted in a revision of certain questions and the addition or deletion of others.

With the exception of one question on hindrances to budgeting, the separate questionnaires to superintendents and secretary-treasurers dealt with different aspects of the budgeting process. The twenty-four questions in the questionnaire to secretary-treasurers pertained to the financial aspects of budgeting, including collection and tabulation of financial data, accounting procedures, and the administration of accounts. The thirty-seven questions in the questionnaire to superintendents were pertinent to budget policies, budget calendar, educational planning, public budget meetings, participation in budgeting, budget appraisal,

and designated responsibility for various phases of budgeting. The majority of questions in both questionnaires were of the multiple alternative type, and respondents were to place a check mark next to the appropriate response or responses. Where it was felt that the alternatives may not have covered all possible methods in use, a write-in alternative was included. In instances where a ranking of alternatives was required, respondents were given specific instructions as to how it was to be done. Superintendents and secretary-treasurers were advised to consult with each other whenever necessary.

TREATMENT OF DATA

No extensive statistical treatment of the data was undertaken. Prior to tabulation, the individual questions from both questionnaires were categorized with respect to the sixteen sub-problems delineated in Chapter I. The total number of individual questions under each sub-problem was determined to be as follows:

The Educational Plan	6
Preparing Estimated Expenditure and Revenue	8
Systems of Budget Classification and Accounting	3
Local Budget Document	2
Contingency Fund	1
Long Range Budgeting	1
Continuous Budgeting	2
Budget Calendar	5
Participation in Budgeting	9

Presentation and Adoption	1
Budget Work Plans	1
Budget Administration	5
Budget Appraisal	3
Budget Policies	5
Administrative Structure	7
Hindrances to Budgeting	2

Categorizing the questions from both questionnaires with respect to the sixteen sub-problems integrated the questionnaires and tabulation of responses was done on the basis of 'number of divisions' and 'percentage of divisions.' Since percentage returns from superintendents and secretary-treasurers differed, the number and percentage of divisions reporting are not equivalent throughout the presentation of results, but rather are dependent upon whether the original question was in the superintendent's or secretary-treasurer's questionnaire. Primarily, the method of analysis was descriptive in nature, with tables of numbers and percentages included where applicable. For questions requiring a ranking, mean ranks were calculated for each alternative.

CHAPTER IV

RESULTS OF THE SURVEY

This chapter contains the results from the survey questionnaires sent to superintendents and secretary-treasurers. The organization of the chapter is such that the headings and sub-headings relate to the sub-problems posed in Chapter I.

THE EDUCATIONAL PLAN

Six questions were posed on the existence, content, preparation, and use of a local educational plan.

Existence

Twelve (50 per cent) of the respondents indicated that a locally prepared educational plan existed, three (12.5 per cent) indicated the absence of an educational plan, and nine (37.5 per cent) indicated that an educational plan existed to some extent.

Content

To determine the content of locally prepared educational plans, thirteen selected potential points of inclusion were presented, and the respondents were asked to indicate which were specifically covered in their division's educational plan. Results indicated that projected enrolment (83.4 per cent), provisions for exceptional children (87.5 per cent), types of programs to be provided (83.4 per cent), and provisions for specialists (83.4 per cent) are covered in the greater

majority of educational plans. Seldom included are desired level of teacher qualification (37.5 per cent) and desired instructional methods (29.2 per cent). The potential content and the extent of inclusion in locally prepared educational plans are presented in Table I.

TABLE I
CONTENT OF LOCALLY PREPARED EDUCATIONAL PLANS

Potential Content	Number Indicating Inclusion	Percentage
Projected Enrolment	20	83.4
Projected Facility Requirements	15	62.6
Extent of Use of Schools for Community and Recreational Purposes	16	66.7
Pupil Load per Teacher	11	45.9
Desired Level of Teacher Qualifications	9	37.5
Provisions for Exceptional Children	21	87.5
Provisions for Clinical and Guidance Services	14	58.4
Provisions for Teacher Aids and Other Para-professionals	10	41.7
Types of Programs to be Provided in the Schools	20	83.4
Provisions for Specialists	20	83.4
Nature of School Supplies and Equipment to be Provided	12	50.0
Desired Instructional Methods	7	29.2
Division's Organizational Structure	16	66.7

Preparation

In preparing the local educational plan, various alternatives, showing estimated cost and relative educational value of each alternative, are included by five (20.9 per cent) of the divisions, eleven (45.9 per cent) include no alternatives, and seven (29.2 per cent) include such alternatives to some extent. Ten (41.7 per cent) respondents indicated that their educational plan was specific enough in essential detail to allow for budget estimates, two (8.3 per cent) indicated it was not specific enough, and eleven (45.9 per cent) it was specific enough to some extent.

Function

One (4.2 per cent) respondent indicated that little reference is made to an educational plan during budget preparation, seven (29.2 per cent) indicated that the educational plan is occasionally referred to, and fifteen (62.6 per cent) indicated that the educational plan is central to the preparation of the budget.

To determine the relationship between the educational plan, the expenditure plan, and the revenue plan during budget preparation, three alternatives were presented, and the respondents were asked to indicate which statement best described the procedure employed by their division. Six (25 per cent) indicated that a detailed educational plan is determined and used to prepare the expenditure plan for which revenue will be sought, thirteen (54.2 per cent) indicated that the educational, expenditure, and revenue plans were prepared simultaneously, and four

(16.7 per cent) indicated that the amount of revenue was ascertained, and the expenditure and educational plans were made to fit within these limitations.

PREPARING ESTIMATED EXPENDITURE AND REVENUE

Eight questions pertinent to procedures employed in preparing estimated expenditure and revenue were included in the questionnaire sent to secretary-treasurers.

Collecting Data for Expenditure Estimates

Twenty procedures and documents, which could be used for the purpose of collecting data for expenditure estimates, were delineated in the questionnaire to secretary-treasurers, and the secretary-treasurers were asked to indicate which were employed by their division. Most often used are budgets from former years (82.5 per cent), annual audited financial reports (79.2 per cent), and expenditure ledgers (69.3 per cent). Seldom used are surveys or comparative statistics from other divisions (9.9 per cent), unit-cost analysis (16.5 per cent), budget calendars (16.5 per cent), and standard per pupil rates irrespective of level or program (23.1 per cent) or differentiated according to level or program (29.7 per cent). Table II contains the list of procedures and documents included in the questionnaire, along with the extent to which they are employed by divisions.

TABLE II

PROCEDURES AND DOCUMENTS EMPLOYED IN DETERMINING ESTIMATED EXPENDITURE

Procedure or Document	Number of Divisions Employed by	Percentage
Surveys or comparative statistics from other divisions	3	9.9
Unit cost analysis	5	16.5
Schedule for maintenance and renovations for 2 or more years	13	42.9
Equipment replacement schedule	9	29.7
Board minutes	8	26.4
Budgets from former years	25	82.5
Annual audited financial reports	24	79.2
Standard per pupil rate or allowance, irrespective of grade level or program, for classroom supplies and teaching aids	7	23.1
Standard per pupil rate or allowance, differentiated according to grade levels or programs, for classroom supplies or teaching aids	9	29.7
Expenditure ledger	21	69.3
Property ledger	5	16.5
General ledger	19	62.7
Budget calendar	5	16.5
Budget work-book	11	36.3
Budgetary requisition blanks from teachers and principals	19	62.7

TABLE II
(CONTINUED)

Procedure or Document	Number of Divisions Employed by	Percentage
Standard list of pupil supplies	5	16.5
Inventories	7	23.1
Enrolment projections	19	62.7
Standard list of playground equipment	4	13.2
Personal conferences with staff	19	62.7

The extent of use of previous years' expenditure and revenue figures in estimating current expenditure and revenue was determined by asking secretary-treasurers to indicate the number of years used for comparison in their division. Results, presented in Table III, indicate that most divisions use expenditure and revenue figures from one or two previous years.

TABLE III
EXTENT OF USE OF PREVIOUS YEARS EXPENDITURE AND REVENUE
IN ESTIMATING CURRENT EXPENDITURE AND REVENUE

Number of years used for comparison	Number of divisions using previous years for comparison in estimating	
	Expenditure	Revenue
0	0	5
1	13	14
2	9	6
3	3	1
4	1	1
5 or more	0	0

Budgeting for Instructional Supplies

Secretary-treasurers were asked to indicate which of four statements best described the budget procedure employed by their division in determining the amount to be spent for instructional supplies in individual

schools. Four (13.2 per cent) indicated that funds were allotted on a per school basis irrespective of grade levels, eleven (36.3 per cent) allot funds on a per student basis differentiated according to grade level and program, and nine (29.7 per cent) indicated that a teacher-principal committee submits a school budget for approval. Seven (23.1 per cent) indicated that a lump sum is budgeted for the division, and supplies are allocated as they are needed in individual schools.

Budgetary Requests

The secretary-treasurers were asked to indicate the basis upon which budgetary requests were made by their division staff. One (3.3 per cent) indicated that requests were based on minimum needs, sixteen (52.8 per cent) indicated that requests were based on desirable needs, and twelve (39.6 per cent) indicated that requests were made at both a minimum and desirable level.

Budget Cut-Backs

In the event a budget cut-back is necessary, three (9.9 per cent) divisions cut all categories proportionately, five (16.5 per cent) cut back on instructional supplies, and twenty (66.6 per cent) cut items not marked as priority. Two (6.6 per cent) divisions cut back on items over grant.

Preparing the Budget

Responses indicated that none of the divisions prepares a padded budget for presentation to the school board. Nineteen (79.2 per cent)

prepare detailed estimates and data, along with requisitions from each school, and eight (33.4 per cent) prepare lump sum estimates of expenditure and revenue based on former years and increases in the cost of goods and services. One (3.3 per cent) division budgets for a revenue surplus at the end of the fiscal year, and twenty-nine (96.7 per cent) indicated that their objective in budgeting was a balanced budget.

SYSTEMS OF BUDGET CLASSIFICATION AND ACCOUNTING

The questionnaire sent to secretary-treasurers contained three questions relative to budget classification and accounting.

Relationship Between the Budget Classification System and Accounting

Twenty-nine (96.7 per cent) of the secretary-treasurers indicated that their accounting system related directly to their budget classification system, and one (3.3 per cent) indicated that some relationship existed.

Subdivisions Within the Main Divisional Budget

Six (19.8 per cent) school divisions employ only those budget categories set up within the Department Budget Report Form. Twenty (66.6 per cent) set up separate budgets for individual high schools, nineteen (62.7 per cent) set up separate budgets for elementary schools, and three (9.9 per cent) set up separate budgets for elementary, junior high, and senior high schools. Five (16.5 per cent) set up separate budgets for high school departments.

Classifying Expenditures

To obtain detailed information on the classification systems employed, secretary-treasurers were presented with eight statements relating to expenditure classification, and were asked to indicate which were descriptive of the procedures employed by their division. The results, presented in Table IV, indicate that twenty-three (75.9 per cent) divisions assemble data on expenditures in terms of the purposes for which they are made. Three (9.9 per cent) divisions establish categories of programs and estimate costs over an extended period of time, and six (19.8 per cent) establish cost centers such as individual schools and programs.

TABLE IV
EMPLOYMENT OF PROCEDURES RELATIVE TO BUDGET CLASSIFICATIONS

Procedure	Number of divisions employing procedure	Percentage
Data are assembled on expenditures in terms of the purposes for which they are made	23	75.9
Classification is based on objects or items of expenditure	13	42.9
Classification of expenditures is by organization	13	42.9
Accounts are coded using a system of code symbols to classify expenditure and revenue	15	49.5
Categories of programs orientated toward end-products are established and the costs of the programs are estimated over an extended period of time	3	9.9

TABLE IV
(CONTINUED)

Procedure	Number of divisions employing procedure	Percentage
The analysis and study of programs is directed toward systematic examination of alternative courses of action in terms of utility and cost	3	9.9
An information system is operating to define programs, develop measures of operational objectives, and evaluate programs under way	4	13.2
Cost centers, such as individual schools, are established, and programs are identified in terms of these cost centers	6	19.8

THE LOCAL BUDGET DOCUMENT

Two questions on the content of the local budget document were included in the questionnaire sent to secretary-treasurers.

One (3.3 per cent) secretary-treasurer indicated that the local budget document contained less detail than the Financial Budget form supplied by the Public Finance Board, five (16.5 per cent) indicated that the local document contained the same amount of detail, and fourteen (46.2 per cent) indicated that the local document contained somewhat more detail. Ten (33.3 per cent) indicated that the local budget document contained far more detail than the Financial Budget form

supplied by the Public Finance Board.

Further detail as to the supporting documents prepared and included in the local budget was obtained by listing twelve possible documents, and asking the secretary-treasurers to indicate which were included in their local budget. The results, presented in Table V, indicate that seventeen (56.1 per cent) divisions include an analysis of certificated salaries, eighteen (59.4 per cent) include sources and amounts of revenue, twenty-two (72.6 per cent) include past years comparison of expenditure, and seventeen (56.1 per cent) include details of the maintenance program. The educational plan is included by eight (26.4 per cent) divisions, and justification or explanation facts for all requests are included by ten (33.3 per cent) divisions.

TABLE V
SUPPORTING DOCUMENTS PREPARED AND INCLUDED IN THE LOCAL BUDGET

Supporting document	Number of divisions including document	Percentage
Analysis of certificated salaries	17	56.1
Analysis of the cost of classified personnel	13	42.9
Analysis of fixed charges	9	29.7
Analysis of special funds	7	23.1
Sources and amounts of revenue	18	59.4
Past years comparison of expenditures	22	72.6

TABLE V
(CONTINUED)

Supporting document	Number of divisions including document	Percentage
Justification facts or explanation for all requests	10	33.3
The educational plan or programs	8	26.4
Detail as to quantity of materials and supplies to be purchased during the fiscal year together with standards of consumption	5	16.5
Long-range construction plan	3	9.9
Details of maintenance program	17	56.1
Attendance projections	12	39.6

CONTINGENCY FUND

Seventeen (56.1 per cent) divisions do not include a contingency fund in their budget. Nine (29.7 per cent) include a contingency fund averaging 1 to 2 per cent of the total budget, and two (6.6 per cent) include a contingency fund averaging 3 to 4 per cent. Two (6.6 per cent) include a contingency fund greater than 8 per cent of their total school budget.

LONG-RANGE BUDGETING

To determine the extent to which divisional budgeting is long-

range in nature, secretary-treasurers were asked to indicate the time span in years for which long-range budgets were prepared in specified budget categories. Fifteen (50 per cent) divisions indicated that capital budgets covering two or more years existed, eleven (36.6 per cent) have maintenance budgets covering two or more years, and eight (26.4 per cent) have budgets for educational programs extending over two or more years. The budget categories included in the questionnaire and the results are presented in Table VI.

TABLE VI
NUMBER AND PERCENTAGE OF DIVISIONS HAVING PREPARED LONG-RANGE
BUDGETS IN SPECIFIED BUDGET CATEGORIES

Budget Category	Number and percentage of divisions having prepared budget covering							
	2 years		3 years		4 years		5 or more	
	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Capital Expenditures	4	13.2	3	9.9	1	3.3	7	23.1
Educational Programs	2	6.6	4	13.2			2	6.6
Personnel	4	13.2						
Services	3	9.9					1	3.3
Equipment and materials	3	9.9	2	6.6	2	6.6	1	3.3
Maintenance	3	9.9	3	9.9	2	6.6	3	9.9

CONTINUOUS BUDGETING

To determine the extent to which budgeting is a continuous process, superintendents were asked to indicate the number of months consciously spent in the preparation, presentation, and adoption of their budget. One (4.2 per cent) superintendent indicated the time spent was one month, eleven (45.9 per cent) indicated three to four months, and one (4.2 per cent) indicated the time span of ten to twelve months. The complete results are presented in Table VII.

TABLE VII

TIME SPENT IN THE PREPARATION, PRESENTATION, AND ADOPTION OF THE BUDGET

Time in Months	Number of divisions	Percentage of divisions
1	2	8.3
2	7	29.2
3 to 4	11	45.9
5 to 6	2	8.3
7 to 9	1	4.2
10 to 12	1	4.2

Results, indicating the number of drafts of the budget prepared before it is finally adopted, are presented in Table VIII. Three (12.5 per cent) divisions prepare one draft, ten (41.7 per cent) prepare three

drafts, and none of the divisions prepares five or more drafts of their budget before final adoption.

TABLE VIII
NUMBER OF DRAFTS OF THE BUDGET PREPARED BEFORE FINAL ADOPTION

Number of drafts	Number of divisions	Percentage of divisions
One	3	12.5
Two	7	29.2
Three	10	41.7
Four	3	12.5
Five or more	0	0

Secretary-treasurers were asked to specify the month in which certain budgetary activities are usually performed. The activities identified were initial preparation, presentation of initial draft, presentation of the budget to the Public Finance Board, and adoption of the final draft. Nine (29.7 per cent) divisions begin budget preparation in December, twenty (66 per cent) present the initial draft in January, seventeen (56.1 per cent) present their budget to the Finance Board in February, and twenty-one (69.3 per cent) adopt the final draft of their budget in March. The results are presented in Table IX.

TABLE IX
MONTHS SPECIFIED FOR THE PERFORMANCE OF BUDGETARY ACTIVITIES

Budgetary Activity	Number of divisions performing activity in							
	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
Initial preparation begun	4	6	6	9	4			
Initial draft presented				7	22			
Presentation to Public Finance Board					12	17		
Final draft adopted					2	5	21	1

BUDGET CALENDAR

Two (8.3 per cent) superintendents indicated that a budget calendar was prepared for budgeting, six (25 per cent) indicated that no budget calendar was prepared, and sixteen (66.7 per cent) indicated that a budget calendar was prepared to some extent. An annual budget calendar is never followed in two (8.3 per cent) divisions, seldom followed in five (20.9 per cent), and frequently followed in eight (33.4 per cent) divisions. Four (16.7 per cent) superintendents indicated that a budget calendar was always followed.

Superintendents were also asked to indicate the specific content of their budget calendars. Ten (41.7 per cent) include the specific

responsibilities assigned to different persons and groups, eight (33.4 per cent) include the time when each type of information is due, three (12.5 per cent) include a time-table for the conduct and discussion of budget studies, nine (37.5 per cent) include the time for assembling the budget document, ten (41.7 per cent) include the time for presenting the tentative budget, and eleven (45.9 per cent) include the time for final adoption.

PARTICIPATION IN BUDGETING

Twelve (50 per cent) superintendents indicated that lines of authority and responsibility as to who should participate in budget preparation were clearly defined, ten (41.7 per cent) indicated they were vaguely defined, and two (8.3 per cent) indicated they were not defined.

To determine the extent to which various persons and groups participate in specific budgetary processes, superintendents were presented with twenty-three budgetary processes and were asked to rank the extent to which the superintendent, assistant superintendent, secretary-treasurer, board, supervisors, principals, teachers, and the public participated. Ranking was done by circling one of the numerals 1, 2, 3, or 4. A rank of 1 indicated extensive participation, a rank of 2 indicated some participation, a rank of 3 indicated very little participation, and a rank of 4 indicated no participation. In compiling the returns, a mean rank of participation for each of the budgetary processes was calculated for each person or group. In the specific

budgeting process of developing the educational plan and programs of the divisions, superintendents achieved a mean rank of 1.0, secretary-treasurers were ranked 1.6, principals 1.8, and teachers 2.5. For participation in appraising the effectiveness of the budget, superintendents achieved a mean rank of 1.1, secretary-treasurers were ranked 1.1, principals 2.4, and teachers 3.1. Calculated mean ranks for the combined budgetary processes are as follows:

	Mean Rank
Superintendents	1.4
Assistant Superintendents	1.7
Secretary-Treasurers	1.4
Boards	1.4
Supervisors	2.6
Principals	2.7
Teachers	3.2
Public	3.9

The budgetary processes included in the questionnaire, along with the calculated mean ranks of participation, are presented in Table X.

TABLE X
MEAN RANKS OF PARTICIPATION IN GIVEN BUDGETARY PROCESSES

Budgetary Process	Calculated mean rank of participation by							
	Superintendent	Asst. Superintendent	Secretary-treasurer	Board	Supervisors	Principals	Teachers	Public
Development of the educational plan and programs of the division	1.0	1.3	1.6	1.6	2.1	1.8	2.5	3.6
Collection and appraisal of data pertaining to the educational plan and programs	1.0	1.2	2.0	1.9	1.9	2.0	2.2	3.8
Preparation of expenditure plan	1.3	1.5	1.0	1.7	2.6	2.3	2.9	3.9
Preparing administrative estimates	1.3	2.0	1.2	2.3	3.3	3.2	3.8	4.0
Preparing work plans for implementing the budget	1.8	2.1	1.2	2.4	2.8	2.9	3.5	4.0
Preparing unit cost analysis	1.6	2.3	1.2	2.8	3.3	3.3	3.7	4.0
Planning educational facilities	1.0	1.0	2.3	1.7	1.6	1.5	2.1	3.5
Determining the need for additional personnel	1.0	1.0	2.2	1.9	2.4	1.8	2.4	3.7
Determining the need for additional facilities and equipment	1.0	1.0	1.9	1.8	1.7	1.5	2.1	3.8
Preparation of the budget calendar	1.2	2.6	1.5	1.9	3.7	3.8	4.0	4.0
Preparation of the revenue plan	1.7	2.1	1.0	1.9	3.1	3.3	3.6	4.0

TABLE X
(CONTINUED)

Budgetary Process	Superintendent	Asst. Superintendent	Secretary-treasurer	Board	Supervisors	Principals	Teachers	Public
Preparation of estimates for instructional aids	1.0	1.0	2.2	2.8	1.6	1.3	2.1	4.0
Preparation of estimates for plant operation and maintenance	2.1	2.4	1.2	1.9	3.1	2.6	3.7	4.0
Preparing transportation estimates	2.5	2.6	1.2	1.8	2.6	3.8	4.0	4.0
Collecting facts pertinent to the development of the budget	1.2	1.4	1.1	2.7	2.1	2.2	2.8	4.0
Preparing statements regarding reasons for increases or decreases in proposed budget	1.4	1.4	1.2	2.6	2.7	2.8	3.5	4.0
Total budget preparation	1.4	1.5	1.0	1.8	2.5	2.6	3.3	4.0
Final writing of the budget document	2.2	2.8	1.0	3.0	3.8	3.9	3.9	4.0
Presentation and justification of the budget at budget meetings	1.3	2.1	1.2	2.1	3.4	3.9	4.0	4.0
Appraisal of the effectiveness of the budget	1.1	1.4	1.1	1.5	2.0	2.4	3.1	4.0
Budgetary control after adoption	1.5	2.1	1.2	1.9	2.8	2.8	3.1	4.0
Approval of expenditures	1.4	1.8	1.3	1.4	3.1	3.1	3.8	4.0
Execution of expenditures	1.7	2.0	1.0	2.3	2.1	2.3	3.6	4.0

The opportunity to react to the budget, before it is finally adopted, is given to supervisory staff in twenty-one (87.6 per cent) divisions. Principals receive this opportunity in thirteen (54.2 per cent) divisions, teachers in four (16.7 per cent) divisions, and the public in one (4.2 per cent) division. Final copies of the adopted budget and supporting schedules are annually received by twenty-four (100 per cent) superintendents and twenty-three (95.8 per cent) boards. Assistant superintendents receive final copies of the budget and supporting schedules in twelve (50 per cent) divisions, supervisors in three (12.5 per cent) divisions, and principals in three (12.5 per cent) divisions.

In indicating the methods employed to assist staff members in understanding the adopted budget, six (25 per cent) superintendents indicated that no explanation is usually given to the staff. Seventeen (70.9 per cent) superintendents indicated that meetings are held with the principals and supervisory staff, and one (4.2 per cent) superintendent indicated that meetings were held with all staff members.

Publicizing the Adopted Budget

To publicize the adopted budget, six (25 per cent) divisions hold public meetings, and fourteen (58.4 per cent) divisions employ press releases. Six (25 per cent) divisions send copies of their adopted budget to the municipal council, and one (4.2 per cent) division keeps a copy of the final budget on file and available to the public.

Budget Information Released to the Public

To determine the type of information released to the public in regards to the adopted budget, superintendents were presented with ten types of information which could be released, and were asked to indicate the information released to the public in their division. Nineteen (79.2 per cent) school divisions release an abbreviated form showing main categories of expenditure and revenue, and thirteen (54.2 per cent) release assessed valuation figures and tax rates required. A description and explanation of the division's educational plan is released to the public by eight (33.4 per cent) school divisions. The types of information included in the questionnaire and the results are given in Table XI.

TABLE XI

INFORMATION RELEASED TO THE PUBLIC IN REGARDS TO THE ADOPTED BUDGET

Information	Number of divisions releasing information	Percentage
Abbreviated form showing main categories of expenditure and revenue	19	79.2
A description and explanation of the division's educational plan	8	33.4
Increases or decreases in major items of expenditure with sufficient explanatory material	8	33.4
Analysis of teacher's salary schedule showing number and variety of teaching positions	2	8.3
Analysis of the type and cost of other personnel services	0	0

TABLE XI
(CONTINUED)

Information	Number of divisions releasing information	Percentage
Various types of unit cost analysis	1	4.2
Comparative data on wealth and school costs with other comparable school systems	1	4.2
Enrolment trends	7	29.8
Comparative data on previous fiscal year, current fiscal year, and estimates for succeeding fiscal year	8	33.4
Assessed valuation and tax rates required	13	54.2

Public Budget Meetings

Twelve (50 per cent) divisions hold no public budget meetings during the course of one year, three (12.5 per cent) hold one meeting, one (4.2 per cent) division holds two meetings, two (8.3 per cent) hold three meetings, and two (8.3 per cent) hold four or more public budget meetings.

Four (16.7 per cent) superintendents indicated that the function of public budget meetings was to provide information regarding expenditures in various categories, three (12.5 per cent) indicated the function was to review the purposes of the schools and the educational plan

developed to attain these purposes, and three (12.5 per cent) indicated the function was to discuss a wide variety of educational matters with the public. Two (8.3 per cent) superintendents indicated that the function of public budget meetings was to cite evidence of progress, as well as evidence of need.

Attendance at Public Budget Meetings

In seven (29.2 per cent) divisions, less than 5 people attend public budget meetings, two (8.3 per cent) have an attendance of 5 to 15 people, and three (12.5 per cent) divisions have an attendance of 16 to 50 people. None of the divisions indicated that public budget meetings were attended by more than 50 people.

PRESENTATION AND ADOPTION

In presenting the proposed budget to board members, ten (33.3 per cent) secretary-treasurers indicated that board members receive copies at the time of the meeting. Three (9.9 per cent) indicated that copies were distributed 1 to 3 days in advance of meetings, two (6.6 per cent) indicated copies were distributed 4 to 7 days in advance, and five (16.5 per cent) indicated that copies were distributed 1 to 2 weeks in advance. Seven (23.1 per cent) distribute copies of the proposed budget more than 2 weeks in advance of budget meetings.

Eleven (45.9 per cent) superintendents indicated that the budget was never adopted before the beginning of the fiscal year, eight (33.4 per cent) indicated it was sometimes adopted before, and five (20.9 per cent) indicated the budget was always adopted before the beginning of

the fiscal year.

BUDGET WORK PLANS

Budget work plans, employed to schedule and control budget appropriations, are prepared and used in seven (23.1 per cent) of the responding divisions. Nineteen (62.7 per cent) employ work plans to some extent, and four (13.2 per cent) never prepare and use work plans.

BUDGET ADMINISTRATION

In keeping the school board informed on the financial state of the division, eighteen (59.4 per cent) secretary-treasurers submit monthly reports, one (3.3 per cent) submits bi-monthly reports, nine (29.7 per cent) submit quarterly reports, and one (3.3 per cent) submits reports semi-annually.

Meeting Emergency Needs

Secretary-treasurers were asked to indicate which of four specified procedures were usually employed in meeting emergency needs. Five (16.5 per cent) indicated funds were taken from contingency, five (16.5 per cent) specified that a short-term loan was transacted, and eleven (36.3 per cent) indicated that funds were transferred from other accounts or categories. Eighteen (59.4 per cent) indicated that an over-expenditure was allowed.

Transfer of Funds

In transferring funds from one account or category to another,

seven (23.1 per cent) secretary-treasurers make the transfer on their own initiative and merely inform the board of the transfer. In nine (29.7 per cent) divisions, the secretary-treasurer and superintendent assume responsibility for the transfer, with no budget amendment being passed and the board remaining uninformed. In eight (26.4 per cent) divisions, the board as a whole passes a budget amendment, and the secretary-treasurer then makes the transfer.

Surplus Accounts

If a surplus appeared to be developing in an account, ten (33.3 per cent) divisions indicated that the surplus was maintained and applied to the next fiscal year. Twelve (39.6 per cent) transferred the surplus to other current accounts, and eight (26.4 per cent) reverted balances to a general fund.

Accounting Procedures

In administering the budget, three (9.9 per cent) secretary-treasurers charge obligations against accounts as soon as contracts are let or purchase orders are signed. Twenty-two (72.6 per cent) make entries in the expenditure ledger only when payments are actually made, and eight (26.4 per cent) keep a separate record of unpaid obligations.

BUDGET APPRAISAL

Questions dealing with two aspects of budget appraisal were included in the questionnaires: effectiveness of the budget in terms of supporting the educational plan, and effectiveness of the budgeting process.

Effectiveness of the Budget in Terms of Supporting the Educational Plan

In determining the effectiveness of the budget in terms of supporting the educational plan, seventeen (70.9 per cent) superintendents indicated that they take into consideration the adequacy of present provisions for existing programs, twelve (50 per cent) consider possible program curtailment or elimination, and twenty (83.4 per cent) consider possible expansion of existing programs. Eleven (45.9 per cent) superintendents indicated that they consciously attempted to determine which activities or programs were contributing full measure, and fourteen (58.4 per cent) indicated that consideration was given to social and/or technological changes that might necessitate changes in programs and/or their costs. Seventeen (70.9 per cent) superintendents indicated that they consciously attempted to determine whether their budget gave priority to crucial problems.

Effectiveness of the Budgeting Process

In appraising the effectiveness of the budgeting process, eleven (45.9 per cent) superintendents consider the degree of staff and public participation, four (16.7 per cent) consider adequacy of publicity given the budget, and six (25 per cent) consider adequacy of the research and studies conducted. Five (20.9 per cent) superintendents take into consideration the effectiveness of the budget calendar, and eleven (45.9 per cent) consider the effectiveness of the work plans designed to implement the budget. Accuracy in estimating expenditure and revenue is taken into consideration by twenty-four (100 per cent) superintendents, and twelve (50 per cent) consider adequacy of the time devoted to budget

preparation.

In appraising the effectiveness of the budget both as to preparation and administration, eleven (36.3 per cent) secretary-treasurers submit a monthly resume to the board, and four (13.2 per cent) secretary-treasurers employ periodical internal audits. Twenty-two (72.6 per cent) secretary-treasurers indicated that continuous subjective study and evaluation is conducted by the secretary-treasurer and superintendent.

BUDGET POLICIES

In describing the budget policies of their division, seven (29.2 per cent) superintendents indicated that no written policies had been developed and adopted, eleven (45.9 per cent) indicated that the budget policies were incorporated throughout the minutes of board meetings, and six (25 per cent) indicated that their budget policies were compiled in a budget manual. Three (12.5 per cent) divisions have had a budget manual in effect for 1 year, two (8.3 per cent) have had one in effect for 2 years, and one (4.2 per cent) division has had a budget manual in effect for 3 years. One (4.2 per cent) superintendent indicated that the budget manual was evaluated and revised semi-annually, and five (20.9 per cent) indicated that this was done annually.

Two (8.3 per cent) superintendents considered their division's budget policies very adequate, thirteen (54.2 per cent) considered theirs adequate, and nine (37.5 per cent) considered their budget policies to be somewhat inadequate. None of the superintendents considered their budget policies very inadequate.

In order to determine the scope of the budget policies, superintendents were asked to indicate which of ten given items were specifically covered by their division's budget policies. The items of possible inclusion and the results are presented in Table XII. Preparation responsibility is included in the budget policies of twenty-one (87.6 per cent) divisions, presentation to the board is included in twenty (83.4 per cent) division policies, and administration is included in the budget policies of seventeen (70.9 per cent) divisions. Eight (33.4 per cent) divisions have a policy covering presentation to the public, seven (29.2 per cent) have a policy covering presentation to the staff, and eight (33.4 per cent) have a policy covering the use of a budget calendar.

TABLE XII
ITEMS INCLUDED IN THE BUDGET POLICIES OF SCHOOL DIVISIONS

Item	Number of division policies including item	Percentage
Preparation responsibility	21	87.6
Presentation to the board	20	83.4
Presentation to the public	8	33.4
Presentation to the staff	7	29.2
Educational plan	15	62.6
Budget calendar	8	33.4
Procedure leading to final adoption	15	62.6

TABLE XII
(CONTINUED)

Item	Number of division policies including item	Percentage
Administration of the budget	17	70.9
Budget appraisal	11	45.9
Responsibility for fiscal control	16	66.7

ADMINISTRATIVE STRUCTURE

In thirteen (54.2 per cent) divisions, the superintendent is the executive officer responsible to the board, and he delegates various duties and powers to others, including the secretary-treasurer. The superintendent and secretary-treasurer are both directly responsible to the board in nine (37.5 per cent) divisions, and two (8.3 per cent) divisions have no written policy delineating the relationship between superintendent, secretary-treasurer, and board.

To determine specific responsibility for various phases of the budgeting process, superintendents were asked to designate responsibility for each of five phases of budgeting. The five phases of budgeting included were total preparation, presentation, administration, appraisal, and submission of financial reports to the board. The superintendents were to indicate whether the responsibility was the superintendent's, the secretary-treasurer's, or not defined by written policy. Dual

responsibility was a 'write-in' alternative of a number of superintendents. With the exception of the submission of financial reports, where results indicated the secretary-treasurer is responsible for this phase of budgeting in eighteen (75.6 per cent) divisions, responsibility for the aforementioned phases is evenly distributed over the responsibility alternatives presented. The complete results are presented in Table XIII.

TABLE XIII
DESIGNATED RESPONSIBILITY FOR VARIOUS PHASES OF BUDGETING

Phase of Budgeting	Number of divisions indicating responsibility of			
	Supt.	Sec.- Treas.	Not Defined	Dual
Total preparation	6	8	6	4
Presentation	6	9	8	1
Administration	10	7	5	2
Appraisal	5	5	11	2
Submission of financial reports	3	18	3	0

HINDRANCES TO BUDGETING

Superintendents and secretary-treasurers were asked to rank seven hindrances to efficient budget preparation. A rank of (1) indicated the greatest hindrance, (2) the second greatest hindrance, and so on up. Both superintendents and secretary-treasurers ranked the fact that the

fiscal year does not follow the school year as being the greatest hindrance to budgeting. Budget procedures not clearly formulated and being unable to make revenue plans until foundation grants are known were also ranked high as hindrances. The hindrances included in the questionnaire, along with the mean ranks accorded them by superintendents and secretary-treasurers, are presented in Table XIV.

TABLE XIV
RANKING OF HINDRANCES TO EFFICIENT BUDGETING

Hindrance	Mean rank accorded by	
	Supt.	Sec.-Treas.
Fiscal year does not follow the school year	2.2	2.3
Revenue plans cannot be made until foundation grants are known	3.0	3.1
Lines of authority and responsibility for budget preparation are not clear, therefore role conflict results between the superintendent and secretary-treasurer	4.0	5.5
Budget preparation is primarily a one-man job	5.0	4.3
Board members lack training and experience in educational and financial matters	4.2	3.0
No definite budget calendar is followed	4.2	4.0
Budget procedures are not clearly formulated	3.4	3.0

In addition to the seven hindrances included in the questionnaire, superintendents specified negotiations (two), lack of money (two), and inefficient principals (one) as being hindrances to efficient budget preparation in their division. Secretary-treasurers added negotiations (four), getting information from schools (two), and estimating enrolment (one) as other hindrances to efficient budget preparation in their division.

CHAPTER V

SUMMARY, FINDINGS, CONCLUSIONS, RECOMMENDATIONS AND RECOMMENDATIONS FOR FURTHER RESEARCH

This chapter contains a brief overview of the study, a summary of the findings, conclusions, recommendations, and recommendations for further research.

SUMMARY

The Problem

The major purpose of this study was to survey the extent to which recommended budgetary procedures were employed within unitary school divisions of Manitoba.

Method and Sample

Data were obtained by mailing individual questionnaires to superintendents and secretary-treasurers of unitary school divisions in Manitoba. Thirty-eight divisions, employing both a superintendent and secretary-treasurer, were included in the sample. Completed questionnaires were received from twenty-four (63 per cent) superintendents and thirty (79 per cent) secretary-treasurers.

The Instruments

The two questionnaires, superintendent's and secretary-treasurer's, employed in the survey dealt with different aspects of budgeting. Only one question, pertaining to hindrances to budgeting, was duplicated in

both questionnaires. The superintendent's questionnaire dealt largely with educational aspects of budgeting, whereas the secretary-treasurer's questionnaire dealt largely with financial aspects of budgeting.

Tabulation of Data

The questionnaires were integrated by categorizing the individual questions with respect to the sixteen sub-problems posed in Chapter I. Responses to individual questions were tabulated on the basis of 'number of divisions' and 'percentage of divisions.'

MAJOR FINDINGS

The responses to the questionnaires from superintendents and secretary-treasurers in unitary school divisions of Manitoba provided the basis for the following findings.

Educational Plans

1. A locally prepared educational plan exists to at least some extent in the majority of unitary school divisions. A small minority indicated the total absence of an educational plan. Various alternatives, showing estimated cost and relative educational value of each alternative, are seldom included, and in many instances the educational plan is not specific enough in essential detail to allow for budget estimates.

2. Most divisions indicated that the educational plan is central to the preparation of the budget, but an equivalent number indicated that the educational, expenditure, and revenue plans were

prepared simultaneously, or that the amount of revenue is ascertained, and the educational and expenditure plans are made to fit within these limitations.

Preparing Estimated Expenditure and Revenue

1. The main aids used for preparing estimated expenditure and revenue are budgets from former years, annual audited financial reports, and expenditure ledgers.

2. Most school divisions use expenditure and revenue figures from the previous year for comparison purposes in estimating current expenditure and revenue. Figures dating back more than two years are seldom used.

3. There is no prevalent method in use for allotting funds for instructional supplies, although half the divisions use some form of per school or per student allotment. Less than one-third of the divisions have a teacher-principal committee submit a school budget.

4. In half the divisions, budget requests are based on desirable rather than minimum and desirable needs. The majority of divisions indicated that in the event a budget cut-back was necessary, they cut items not marked as priority.

5. In most divisions, the objective in budgeting is a balanced budget with no revenue surplus at the end of the year.

Budget Classification and Accounting

1. In the majority of school divisions the accounting system relates directly to the budget classification system, with the majority

having separate budgets set up for elementary and secondary schools.

2. In most divisions, data are assembled on expenditures in terms of the purposes for which they are made, with classification based on objects or items of expenditure and/or by organization initiating the expenditure. Half the divisions employ a system of code symbols to classify their expenditures. Very few divisions establish categories of programs as a basis for expenditure classification. Educational programs and objectives remain largely undefined, and the analysis and study of programs directed toward systematic examination of alternative courses of action in terms of utility and cost is virtually non-existent.

The Local Budget Document

In most divisions, the local budget document contains somewhat more detail than the form supplied by the Public Finance Board. Supporting non-financial documents, such as the educational plan or programs and written statements justifying specific expenditure requests, are seldom included.

Contingency Fund

A small majority of unitary school divisions do not include a contingency fund in their budget.

Long-Range Budgeting

Most of the school divisions have long-range capital budgets extending over two or more years. Long-range budgeting is seldom practised in other budget categories.

Continuous Budgeting

Budgeting is not a continuous process, as most divisions spend from three to five months on budgeting. Initial preparation usually commences between October and December, with the final draft being adopted in March.

Budget Calendar

Budget calendars are prepared to some extent in most divisions. A small minority of unitary school divisions never follow an annual budget calendar. Most budget calendars lack adequate content.

Participation in Budgeting

1. Budget preparation is usually done by the superintendent, secretary-treasurer, and the board. On the whole, there is a lack of involvement by the professional teaching staff, other employees, and the public. The non-supervisory staff and public seldom have the opportunity to react to the budget before it is finally adopted, and virtually no attempt is made to explain the adopted budget to them.

2. Most school divisions employ press releases to publicize their adopted budget. The information released is largely financial, showing main categories of expenditure and revenue, and tax rates required. A description and explanation of the division's educational plan is seldom included.

3. Public budget meetings are seldom held, and when held, are usually attended by less than five people.

Presentation and Adoption

1. In most divisions, board members do not receive copies of the proposed budget far enough in advance of budget meetings to allow for proper study and evaluation.

2. Most school divisions do not usually adopt their budget before the beginning of the fiscal year.

Budget Work Plans

Budget work plans are employed to some extent in scheduling and controlling budget appropriations.

Budget Administration

1. Secretary-treasurers usually submit monthly financial reports to the school board.

2. Most school divisions allow over-expenditures, and then cover the over-expenditures by transferring funds from other accounts or categories. In making such transfers, the board as a whole seldom passes a budget amendment. The secretary-treasurer usually takes the initiative in transferring funds, and the board is merely informed or remains uninformed.

3. Surplus accounts are seldom maintained and applied to the next fiscal year.

4. In most school divisions, entries in the expenditure ledger are made after payments have been processed.

Budget Appraisal

1. Most school divisions appraise the effectiveness of their

budget in terms of supporting their educational plan, and attempt to determine whether their budget gave priority to crucial problems. Less than half attempt to determine which activities or programs are contributing full measure.

2. Accuracy in estimating expenditure is the key consideration when assessing the budgeting process. Participation, educational planning, and administration are often not taken into consideration. Monthly financial statements and continuous subjective study by the secretary-treasurer and superintendent are the usual means of appraising the budgetary process and the budget document.

Budget Policies

1. Most school divisions do not have a specific set of written budget policies; usually the policies influencing the budget are spread throughout board minutes. None of the superintendents considered their budget policies to be very inadequate, with the majority considering them to be at least adequate.

2. Most school divisions follow written policies covering preparation responsibility, presentation to the board, educational plan, procedure leading to final adoption, administration of the budget, and responsibility for fiscal control.

Administrative Structure

1. In only about half the divisions is the superintendent directly in line over the secretary-treasurer.

2. Responsibility for various phases of budgeting is distributed

between the superintendent and secretary-treasurer, or not defined by written policy.

Hindrances to Budgeting

The two greatest hindrances to efficient budgeting appear to be the following: fiscal year does not follow the school year, and revenue plans cannot be made until foundation grants are known.

CONCLUSIONS

The review of related literature on budgeting procedures and the responses to the questionnaires from superintendents and secretary-treasurers in unitary school divisions of Manitoba provided the basis for the following conclusions.

1. The majority of unitary school divisions of Manitoba have a local educational plan. There are, however, some indications that the scope of the local educational plans could be more extensive.
2. In the majority of unitary school divisions, the local educational plan is not the focal point in determining requirements and expenditures.
3. Systems of budget classification and accounting are not fully developed.
4. Comprehensive local budget documents are usually not prepared.
5. A contingency fund is often not included in the budget, making it virtually impossible to respond to any desired program changes after the budget has been adopted.

6. Long-range budgeting is not prevalent in all budget classifications.

7. Budgeting is not a continuous process.

8. Comprehensive budget calendars are generally not prepared.

9. Due to lack of participation, the non-supervisory staff probably does not understand the budget as it applies to them or to the educational programs for which they are responsible. Public participation is virtually non-existent, and the public's view of the educational budget is largely financial.

10. Presentation and adoption procedures are generally not consistent with recommended practice.

11. Budget work plans are employed to some extent in scheduling and controlling budget appropriations.

12. Procedures employed in administering the budget are not rigorous. In particular, the cash accounting system employed by most divisions would make it difficult to determine the unobligated balance in any account.

13. The emphasis in budget appraisal appears to be on financial support and control rather than on educational accomplishment.

14. Budget policies are generally not evolved and are usually not compiled in a budget manual.

15. The position of superintendent as chief executive officer of the school board is, as yet, not being fully recognized in the unitary school divisions of Manitoba. Thus, no central person is in control of the total budgeting process, and a fragmented approach to

budgeting may tend to exist.

16. Superintendents and secretary-treasurers regard the incongruency between the fiscal year and school year as the major hindrance to budgeting.

RECOMMENDATIONS

The literature on budgeting and the responses to the questionnaires led to the following recommendations pertaining to the budgeting process in unitary school divisions of Manitoba.

Educational Plan

Each school division should undertake to develop a local educational plan, based on the suggested provincial curriculum, and designed to attain specific educational objectives. The plan should include both short-range and long-range programs, with various alternatives showing the estimated cost and relative educational value of each alternative. Development of the educational plan should involve all the professional staff in the division, and be directed by the superintendent of schools or by an appointed director of educational research and studies, who would be responsible to the superintendent. The educational plans so developed should be specific enough in essential detail to allow for budget estimates.

Preparing Estimated Expenditure and Revenue

1. All financial budgetary decisions should be made by focusing on output categories such as goals, objectives, products, and programs of the educational plan.

2. The use of budgets from former years, annual audited financial reports, expenditure ledgers, and other purely financial data should be de-emphasized. Such practice tends to perpetuation, with modifications of expenditure levels resulting largely from increased costs of goods and services.

3. Funds for instructional supplies should be on a per pupil allotment dependent upon the nature of the educational problem relative to each segment of the total school population. It should then be left to a teacher-principal committee of each individual school to decide where best the monies could be spent to attain the goals of the educational plan. Two desirable results would be increased staff involvement in and understanding of the budgeting process and the educational programs they are operating.

4. Initial budget estimates should be made at two levels--minimum and desirable. In addition, individual requests should be accompanied by explanatory and supporting documents, thus making it possible to cut low priority items rather than making 'across-the-board' cut-backs.

5. School divisions should be encouraged to budget for a revenue surplus sufficient to carry the division into a new fiscal year, thus eliminating curtailment of programs and other emergency measures.

Budget Classification and Accounting

1. The Department of Education, in cooperation with local school boards, should undertake to further develop and refine the present form of budget classification. The present method of classifying expenditures

by fund and by function should be replaced by a form of program accounting. Expenditures should be classified by activity or program area, and then used to make cost-effectiveness studies. The final result should be a complete system of program budgeting.

2. All financial transactions should be identified by means of a system of code symbols. In order to facilitate provincial administration, the system should be standard for the whole province.

The Local Budget Document

Local authorities should prepare a local budget document containing far more detail than the form supplied by the Public Finance Board. In addition to financial figures, it should include a detailed outline of the school division's desired educational programs, along with supporting documents. Only then will the board and public be able to follow the educational logic of the budget and evaluate it intelligently.

Contingency Fund

An integral part of every school division budget should be a contingency fund of from 1 to 2 per cent of the total budget. This will allow the school board to respond to program changes which may be necessary during the course of the year.

Long-Range Budgeting

School divisions should establish long term budget plans incorporating certain achievement goals and corresponding expenditure goals toward which the division is working. Unless the current budget is

related to long-term policy, the tendency will be to perpetuate the present programs from year to year.

Continuous Budgeting

School divisions should move from the present practice of budgeting over a period of three to five months to a continuous form of budgeting conducted throughout the year. Present methods tend to reinforce the view that budgeting is a mechanical process unrelated to educational planning on a short and long term basis.

Budget Calendar

School divisions should prepare and use budget calendars to guide and control their budgeting. Present techniques leave many of the proper budgetary procedures largely to chance. It is a recognized fact that things will not happen without planning.

Participation in Budgeting

1. The present organizational structure of school divisions should be investigated to ascertain why there is an apparent lack of staff involvement in the budgeting process. If budgeting is to be based on an educational plan, developed in cooperation with the total staff, the teaching and non-teaching staff who develop the plan should then be placed in a position to suggest procedures and materials required to implement the plan. The obvious key to increased involvement in budgeting is increased involvement in developing the educational plan upon which the budget is based. It is incumbent upon the Department of Education, the Manitoba Teachers' Society, and the Trustees' Association

to cooperate in designing and implementing exploratory programs based on increased staff involvement.

2. The non-supervisory staff and public should have the opportunity to react to the budget before it is finally adopted.

3. To increase public understanding of the budget and their involvement in budgeting, school divisions should publicize their educational plan along with their expenditure and revenue plans.

4. Public budget meetings should be held following the official release of the local budget document. The purpose of such meetings should be to provide an opportunity to discuss with the public a wide range of educational matters. This will insure an informed public who will then be able to understand the educational implications of the financial figures. A second result would be decreased apathy and hostility toward education.

Presentation and Adoption

1. Present practice of giving copies of the proposed budget to board members at, or just prior to, budget meetings does not allow sufficient time for proper study and evaluation. Board members should be kept well informed on the main problems while the budget is being prepared during the course of the year. The final document should be based largely on agreements reached during the course of preparation.

2. Every effort should be made to have the budget adopted before the beginning of the fiscal year.

Budget Work Plans

Budget work plans should be devised to assure the receipt of goods and services when needed, and in conjunction with the flow of revenue available to the board. Such work plans are required to efficiently coordinate the educational, expenditure and revenue plans.

Budget Administration

1. The superintendent should submit monthly financial reports to the board showing amount appropriated, amount spent, and unencumbered balance for each major account. Such reports should be in writing and considered a part of the minutes of the board.

2. If and when a transfer of funds is deemed necessary, such transfer should only be made with the approval of the board by passage of a budget amendment.

3. Over-expenditures should, where possible, be covered by transferring funds from the contingency fund.

4. To insure adequate budget control, an accrual accounting system should be employed. A minimum requirement is cash accounting with a separate record of encumbrances for each budget appropriation.

Budget Appraisal

School divisions should undertake to expand their base for budget appraisal. In addition to appraising accuracy in estimating expenditure and revenue, efficiency of use of funds should also be appraised. The ultimate test should be the degree to which the budget facilitates the achievement of desired educational goals. Implied is intensive study of the educational plan.

Budget Policies

School divisions should initiate a systematic effort to establish policies and procedures designed to accomplish their educational goals. A specific set of written budget policies should be developed and followed consistently. Such written policies should undergo continuous study and revision. Policies fragmented throughout the minutes of board meetings result in indecision, delay, or neglect of matters needing solution.

Administrative Structure

Where necessary, the administrative structure should be changed so that responsibility for budgeting in its totality comes within the scope of the administrative function of the superintendent. Any form of dual control, where both the superintendent and secretary-treasurer are responsible to the board, should be discontinued. The superintendent may delegate extensive responsibilities to the secretary-treasurer, but ultimate responsibility should remain with the superintendent.

Hindrances to Budgeting

The Department of Education should examine the present system of having the fiscal year begin before they are able to ascertain funds available for re-distribution to local authorities. A possible solution would be to make the fiscal year congruent with the school year. School divisions would then be informed of their financial position well before the beginning of the fiscal year, and more efficient and effective budgeting would be possible.

Budgeting Guidelines

The Department of Education should undertake to develop a provincial system of checks and balances required to satisfy principles of good financial management. This area would seem to be of immediate importance, as worthwhile budget practices need to be made available to all before improved school budgeting will become a reality.

RECOMMENDATIONS FOR FURTHER STUDIES

Results of this survey indicate a need for further research in the area of budgeting as practised by unitary school divisions of Manitoba. In particular, studies investigating, and leading to the development of, guidelines for the preparation and use of adequate and functional (1) local educational plans; (2) local budget documents; and (3) budget policy manuals could be undertaken. Other areas relative to budgeting requiring further investigation include:

- I. systems of budget classification and accounting;
- II. methods of staff involvement in budgeting;
- III. budget reporting to the public.

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APPENDIX A

LETTERS OF TRANSMITTAL

LETTER OF TRANSMITTAL

(SECRETARY-TREASURERS)

Dear Sir:

Enclosed you will find a questionnaire, the completion of which is requested and would be much appreciated.

In partial fulfillment of the requirements for a Degree of Master of Education from the University of Manitoba, I am conducting a survey of budgetary procedures currently employed by unitary school divisions in Manitoba. In order to gather the required data, questionnaires have been sent to all the secretary-treasurers and superintendents. With the exception of two questions, the questionnaires deal with different aspects of budgeting. Should you find that there are some questions which the superintendent would be better able to answer, please feel free to consult with him.

I appreciate the time factor involved in filling out a questionnaire, but without your help in this respect I would be unable to complete the study. Please be assured that your responses will be treated confidentially, and only provincially consolidated findings will be reported in the thesis proper.

Thanking you in anticipation, I remain

Yours sincerely,

S. Dvorak.

LETTER OF TRANSMITTAL

(SUPERINTENDENTS)

Dear Sir:

Enclosed you will find a questionnaire, the completion of which is requested and would be much appreciated.

In partial fulfillment of the requirements for a Degree of Master of Education from the University of Manitoba, I am conducting a survey of budgetary procedures currently employed by unitary school divisions in Manitoba. In order to gather the required data, questionnaires have been sent to all the superintendents and secretary-treasurers. With the exception of two questions, the questionnaires deal with different aspects of budgeting. Should you find that there are some questions which the secretary-treasurer would be better able to answer, please feel free to consult with him.

I appreciate the time factor involved in filling out a questionnaire, but without your help in this respect I would be unable to complete the study. Please be assured that your responses will be treated confidentially and only provincially consolidated findings will be reported in the thesis proper.

Thanking you in anticipation, I remain

Yours sincerely,

S. N. Dvorak.

FOLLOW-UP LETTER

246 Wharton Boulevard,
Winnipeg 22, Manitoba.

July, 1970.

Dear Sir:

During the latter part of June, I circulated a questionnaire to superintendents and secretary-treasurers pertaining to the budgetary procedures employed by their divisions. The data so gathered will be used by myself in the writing of a thesis to be presented to the Faculty of Education in partial fulfillment of the requirements for the Master of Education degree.

Although the returns have been gratifying, the number still outstanding is at present preventing me from compiling the results and completing the thesis. I realize that the time at which the initial questionnaire was sent out was a particularly busy one for yourself, and other more pressing matters may have prevented your completing my questionnaire. In the hope that this is a more opportune time, enclosed please find a duplicate copy of the questionnaire sent out earlier. Your completing the questionnaire would be much appreciated, as each return appreciably affects the total per cent return of questionnaires. If you have completed and returned the questionnaire sent out in June, please accept my thanks and disregard the enclosed questionnaire.

Yours sincerely,

Stephen Dvorak.

APPENDIX B

QUESTIONNAIRES

INTRODUCTION TO THE QUESTIONNAIRE

(SECRETARY-TREASURERS)

The term 'budget' does not refer specifically to the Public Finance Board's Budget Form unless so indicated. It includes all documents designed and used locally to supplement the form required by the Finance Board.

The majority of questions simply require a check mark next to the appropriate response or responses. Where a ranking is required, specific instructions are given as to how it is to be done.

Please answer all questions in accordance with your present practices, except where opinions are requested. Your responses will be treated confidentially, and only consolidated findings will be reported. Please answer each question to the best of your knowledge.

1. How detailed is the budget classification system prepared and adopted at the local level compared with the Financial Budget Form supplied by the Public Finance Board?

- _____ A. Local budget contains less detail.
- _____ B. Local budget contains same amount of detail.
- _____ C. Local budget contains somewhat more detail.
- _____ D. Local budget contains far more detail.

2. In addition to a current budget, for which of the following does your division have a prepared long-range budget? Circle the appropriate time span in years indicated on the right.

- | | |
|----------------------------------|-----------------|
| _____ A. Capital Expenditures | 2 3 4 5 or more |
| _____ B. Educational Programs | 2 3 4 5 or more |
| _____ C. Personnel | 2 3 4 5 or more |
| _____ D. Services | 2 3 4 5 or more |
| _____ E. Equipment and Materials | 2 3 4 5 or more |
| _____ F. Maintenance | 2 3 4 5 or more |
| _____ G. Other (please specify) | |
| _____ | 2 3 4 5 or more |
| _____ | 2 3 4 5 or more |
| _____ | 2 3 4 5 or more |

3. Which statement best describes the budget procedure in your division for instructional supplies for individual schools?

- _____ A. Funds are allotted to each school on a per school basis irrespective of grade levels; the principal and staff requisition up to the amount allotted for their school.
- _____ B. Funds are allotted to each school on a per student basis differentiated according to grade level and program offered; the principal and staff requisition up to the amount allotted for their school.

- ☐ C. A Teacher-principal committee from each school submits a school budget to the board; after approval (and cutting), the necessary allotments and requisitions are completed.
 - ☐ D. A lump sum is budgeted for the division; the superintendent and/or secretary-treasurer allocate supplies as they are needed in the individual schools.
 - ☐ E. Other (please specify) _____

4. In budgeting, what is your division's objective?
- ☐ A. A revenue surplus at the end of the fiscal year.
 - ☐ B. A balanced budget for the fiscal year.
5. To what extent is the accounting system keyed to the budget classification system?
- ☐ A. No relationship exists.
 - ☐ B. Some relationship exists.
 - ☐ C. One relates directly to the other.
6. Teachers, principals, and other staff members usually make budgetary requests on what basis?
- ☐ A. Minimum or basic needs.
 - ☐ B. Desirable needs.
 - ☐ C. At both minimum and desirable needs (two levels).

7. In estimating expenditures for the current year, how many previous years are used for comparison?

_____ A. 0 _____ B. 1 _____ C. 2
_____ D. 3 _____ E. 4 _____ F. 5 or more

8. In estimating revenue for the current year, how many previous years are used for comparison?

_____ A. 0 _____ B. 1 _____ C. 2
_____ D. 3 _____ E. 4 _____ F. 5 or more

9. How far in advance of budget meetings is the proposed budget given or sent to the board members?

_____ A. Given at the time of the meeting.
_____ B. 1 to 3 days in advance.
_____ C. 4 to 7 days in advance.
_____ D. 1 to 2 weeks in advance.
_____ E. More than two weeks in advance.

10. In the event a budget cut-back is necessary, which categories are usually cut?

_____ A. All proportionately
_____ B. Instructional supplies
_____ C. Those not marked as priority items
_____ D. Other (please specify) _____

11. The average emergency or contingency fund is what percentage of the total school budget?

- ☐ A. There is no contingency fund
- ☐ B. 1 to 2 per cent
- ☐ C. 3 to 4 per cent
- ☐ D. 5 to 6 per cent
- ☐ E. 7 to 8 per cent
- ☐ F. Greater than 8 per cent

12. How frequently are progressive budget expenditure and revenue reports given to the school board?

- ☐ A. monthly
- ☐ B. bi-monthly
- ☐ C. quarterly
- ☐ D. semi-annually
- ☐ E. annually

13. In order to meet emergency needs, which procedure is usually followed?

- ☐ A. Funds are taken from the contingency fund.
- ☐ B. A short term loan is transacted.
- ☐ C. Money is transferred from other accounts or categories.
- ☐ D. An over-expenditure is allowed.

14. To transfer money from one budget item or category to another, what procedure is followed?

- ☐ A. The secretary-treasurer makes the transfer on his own initiative; the board is merely informed of the transfer.

- ☐ B. The secretary-treasurer and superintendent assume the responsibility and make the necessary transfer; the board remains uninformed and passes no budget amendment.
- ☐ C. The board as a whole passes a budget amendment authorizing the transfer; the secretary-treasurer then makes the transfer.
- ☐ D. Other (please specify) _____

15. If a surplus appears to be developing in a specific account, what action is taken?

- ☐ A. The surplus is maintained and applied to the next fiscal year.
- ☐ B. The surplus is transferred and applied to other accounts for this fiscal year.
- ☐ C. Lapse of the appropriations and reversion of balances to a general fund.
- ☐ D. Other (please specify) _____

16. In the administration of your budget, what procedure is followed?

- ☐ A. As soon as contracts are let or purchase orders are signed, the obligations so incurred are charged immediately against the affected account as encumbrances.
- ☐ B. Entries are made in the expenditure ledger only when payments are actually made.

- _____ C. A separate record is kept of unpaid obligations against each amount in order to ascertain the unobligated balance in the budget for each account.

17. Rank the following according to hindrance to efficient budget preparation in your division. Indicate with a (1) the choice which, in your opinion, is the greatest hindrance, (2) opposite the second greatest, and so on up.

- _____ A. Fiscal year does not follow the school year.
- _____ B. Revenue plans cannot be made until after foundation grants are known.
- _____ C. Lines of authority and responsibility for budget preparation are not clear, therefore conflict results between the secretary-treasurer and superintendent.
- _____ D. Budget preparation is primarily a one-man job.
- _____ E. Board members lack training and experience in educational and financial matters.
- _____ F. No definite budget calendar is followed.
- _____ G. Budget procedures are not clearly formulated.
- _____ H. Other (please specify) _____
- _____
- _____
- _____

18. To determine the effectiveness of the budget both as to preparation and administration, which of the following devices does your division employ?

- _____ A. A monthly resume to the school board.
- _____ B. Periodical internal audits.
- _____ C. Continuous subjective study and evaluation by the secretary-treasurer and superintendent.

19. Indicate the procedures or documents which are annually employed in collecting data for the expenditure estimates.

- _____ A. Surveys or comparative statistics from other divisions.
- _____ B. Cost accounting on alternate schemes (unit cost analysis).
- _____ C. Schedule for maintenance and renovations for 2, 3, 4, or 5 years.
- _____ D. Equipment replacement schedule whereby x pieces of equipment are replaced yearly.
- _____ E. Board minutes.
- _____ F. Budgets from former years.
- _____ G. Annual audited financial reports.
- _____ H. Standard per pupil rate or allowance, irrespective of grade level or program, for classroom supplies and teaching aids.
- _____ I. Standard per pupil rate or allowance, differentiated according to grade levels or programs, for classroom supplies and teaching aids.
- _____ J. Expenditure ledger.
- _____ K. Property ledger.
- _____ L. General ledger.
- _____ M. A budget calendar.
- _____ N. A budget work-book.
- _____ O. Budgetary requisition blanks from teachers and principals.
- _____ P. Standard list of pupil supplies per school or classroom.
- _____ Q. Inventories.
- _____ R. School enrolment projections.
- _____ S. Standard list of playground equipment per school.

_____ T. Personal conferences with teachers, principals, supervisors, and custodians.

_____ U. Other (please specify) _____

20. Indicate those areas for which separate budgets are set up within the main divisional budget.

_____ A. No division beyond that required by the Department Budget Report Form.

_____ B. High Schools (individually).

_____ C. Elementary Schools (individually).

_____ D. By level (elementary, J.H.S., S.H.S.).

_____ E. High School Departments (individually).

_____ F. Other (please specify) _____

21. Indicate those supporting documents which are annually prepared and included with the budget for the information of the board. If only the Department Budget Form is included, do not check any other documents.

_____ A. Analysis of certificated salaries, number and position.

_____ B. Analysis of the cost of classified personnel.

_____ C. Analysis of fixed charges.

_____ D. Analysis of special funds.

_____ E. Sources and amounts of revenue.

- _____ F. Past years comparison of expenditures.
- _____ G. Justification facts or explanation for all requests.
- _____ H. The educational plan or programs.
- _____ I. Details as to quantity of materials and supplies to be purchased during the fiscal year together with standards of consumption.
- _____ J. Long-range construction plan.
- _____ K. Details of maintenance program.
- _____ L. Attendance projections.
- _____ M. Other (please specify) _____

22. Specify the month in which the following budgetary activities are usually performed.

- _____ A. Initial preparation of the budget is begun in _____.
- _____ B. The initial draft of the budget is presented to the board in _____.
- _____ C. The budget estimates of revenue and expenditure are presented to the Public Finance Board in _____.
- _____ D. The final draft of the budget is adopted in _____.

23. Indicate which of the following statements are descriptive of the budgeting process employed by your division.

- _____ A. Data are assembled on expenditures in terms of the purposes for which they are made (i.e., administration, instruction, transportation, etc.).
- _____ B. Classification is based on objects or items of expenditure (i.e., salaries of designated personnel, various items of equipment and supplies, etc.).

- _____ C. Classification of expenditures is by organization (i.e., individual schools, etc.).
- _____ D. Accounts are coded using a system of code symbols to classify expenditure and revenue.
- _____ E. Categories of programs orientated toward end products are established, and the costs of the programs are estimated over an extended period of time.
- _____ F. The analysis and study of programs is directed toward systematic examination of alternative courses of action in terms of utility and cost.
- _____ G. An information system is operating to define programs, develop measures of operational objectives, and evaluate programs under way.
- _____ H. Cost centers, such as individual schools, are established, and programs are identified in terms of these cost centers.

24. Does your school division prepare and use work plans to schedule and control the budget appropriations?

- _____ A. yes _____ B. no _____ C. to some extent

25. In the space provided below, please give a brief resume of your experience and training in the field of finance and administration.

26. Additional comments:

The researcher would appreciate receiving a copy of any of the following which you employ in your division: budget manual, standard supply lists, budget calendar, requisition forms, locally designed budget formats. If you would like them returned, or if extra postage is required, please inform me.

If you would appreciate receiving a summary of this survey, please check on this line. _____

May I take this opportunity to express my appreciation for your interest and assistance in completing this questionnaire.

Stephen N. Dvorak

246 Wharton Boulevard

Winnipeg 22, Manitoba

INTRODUCTION TO THE QUESTIONNAIRE

(SUPERINTENDENTS)

The term 'budget' as used throughout the questionnaire, does not refer specifically to the Public Finance Board's Budget Form unless so indicated. It includes all documents designed and used locally to supplement the form required by the Finance Board.

The majority of questions can be answered by placing a check-mark next to the appropriate response or responses. Where a ranking is required, specific instructions are given as to how it is to be done.

Please answer all questions in accordance with your present practices except where opinions are requested. Your responses will be treated confidentially, and only consolidated findings will be reported. Please answer all questions to the best of your knowledge.

1. Which statement best describes the budget policies of your division?

- ☐ A. No written policies have been developed and adopted.
- ☐ B. The budget policies are found throughout the minutes of board meetings.
- ☐ C. The policies are compiled in a budget manual for use by division personnel.
- ☐ D. Other (please specify) _____

2. If your division has compiled a budget manual of policies, how many years has it been in effect?

- ☐ A. 0 ☐ B. 1 ☐ C. 2
- ☐ D. 3 ☐ E. 4

3. How frequently is the budget manual evaluated and revised?

- ☐ A. monthly
- ☐ B. semi-annually
- ☐ C. annually
- ☐ D. very infrequently

4. Which of the following are specifically covered by your division's budget policies?

- ☐ A. preparation responsibility
- ☐ B. presentation to the board
- ☐ C. presentation to the public
- ☐ D. presentation to the staff
- ☐ E. educational plan (specific courses, services, programs, personnel, etc.).

- ☐ F. budget calendar
- ☐ G. procedure leading to final adoption
- ☐ H. administration of the budget
- ☐ I. budget appraisal
- ☐ J. responsibility for fiscal control

5. In your opinion, how adequate are your division's budget policies?

- ☐ A. very adequate
- ☐ B. adequate
- ☐ C. somewhat inadequate
- ☐ D. very inadequate

6. Does your division prepare an annual budget calendar which specifies what activities are to be carried out, by whom, and when?

- ☐ A. yes
- ☐ B. no
- ☐ C. to some extent

7. Which of the following are included in the budget calendar employed by your division?

- ☐ A. The specific responsibilities assigned to different persons and groups.
- ☐ B. The time when each type of information is due.
- ☐ C. A time-table for the conduct and discussion of budget studies.
- ☐ D. The time for assembling the budget document.
- ☐ E. The time for presenting the tentative budget.
- ☐ F. The time for final adoption.

8. To what extent is the/an annual budget calendar followed?

- ☐ A. never
- ☐ B. seldom
- ☐ C. frequently
- ☐ D. always

9. Which method is normally followed in the preparation of the budget?

- ☐ A. A padded budget is prepared for presentation because the board will automatically cut proposed expenditures.
- ☐ B. Detailed estimates and data, along with requisitions from each school, are prepared and justified.
- ☐ C. Lump sum estimates of budgetary expenditures and revenue are obtained mainly by comparison with former years, plus an allotted amount based on increases in the cost of goods and services.
- ☐ D. Other (please specify) _____

10. To what extent are lines of authority and responsibility specified as to who should participate in budget preparation?

- ☐ A. They are not defined.
- ☐ B. They are vaguely defined.
- ☐ C. They are clearly defined.

11. Does your division have a locally prepared educational plan?
(specific description of courses, services, programs, personnel, etc.)

- ☐ A. yes
- ☐ B. no
- ☐ C. to some extent

12. Which of the following are specifically covered in your division's educational plan?

- ☐ A. projected enrolment (5 to 10 years)
- ☐ B. projected facility requirements (5 to 10 years)
- ☐ C. extent of use of schools for community and recreational purposes
- ☐ D. pupil load per teacher
- ☐ E. desired level of teacher qualifications
- ☐ F. provisions for exceptional children
- ☐ G. provisions for clinical and guidance services
- ☐ H. provisions for teacher aids and other para-professionals
- ☐ I. types of programs to be provided in the schools
- ☐ J. provisions for special teachers (art, music, phys. ed., etc.)
- ☐ K. nature of school supplies and equipment to be provided
- ☐ L. desired instructional methods
- ☐ M. the division's organizational structure

13. In preparing the educational plan, are various alternatives, showing estimated costs and relative educational value of each alternative, included?

- ☐ A. yes ☐ B. no ☐ C. to some extent

14. Is your educational plan specific enough in essential detail to allow for budget estimates?

- ☐ A. yes ☐ B. no ☐ C. to some extent

15. Which statement best describes the function of the educational plan in budget preparation in your division?

- ☐ A. Little reference is made to an educational plan during budget preparation.
- ☐ B. The educational plan is occasionally referred to.
- ☐ C. The educational plan is central to the preparation of the budget.

16. Which statement best describes the relationship between the educational plan, the expenditure plan, and the revenue plan during budget preparation in your division?

- ☐ A. A detailed educational plan is determined and used to prepare the expenditure plan for which revenue will be sought.
- ☐ B. The educational, expenditure, and revenue plans are prepared simultaneously.
- ☐ C. The amount of revenue is ascertained, and the expenditure and educational plans are made to fit within these limitations.

17. How many months are consciously used in the preparation, presentation, and adoption of the budget?

- ☐ A. 1 month
- ☐ B. 2 months
- ☐ C. 3 to 4 months
- ☐ D. 5 to 6 months
- ☐ E. 7 to 9 months
- ☐ F. 10 to 12 months

18. How many drafts of the budget are usually prepared before the final budget is adopted?

- | | | |
|----------------------------------|--|-----------------------------------|
| ☐ A. one | ☐ B. two | ☐ C. three |
| ☐ D. four | ☐ E. five or more | |

19. To what extent is the budget prepared and adopted before the beginning of the fiscal year?

- ☐ A. never
- ☐ B. sometimes
- ☐ C. always

20. Which of the following are given the opportunity to react to the budget before it is finally adopted?

- ☐ A. supervisory staff
- ☐ B. principals
- ☐ C. teachers
- ☐ D. public
- ☐ E. others (please specify) _____

21. Which of the following methods are used to publicize the adopted budget?

- ☐ A. public meetings
- ☐ B. press releases
- ☐ C. other (please specify) _____

22. In addition to division personnel, how many people attend the public budget meetings?

- ☐ A. less than 5
- ☐ B. 5 to 15

- ☐ C. 16 to 50
- ☐ D. 51 to 100
- ☐ E. over 100

23. How many public budget meetings are held during the course of one year?

- ☐ A. none
- ☐ B. one
- ☐ C. two
- ☐ D. three
- ☐ E. four or more

24. Which of the following statements best describe the function of the public budget meetings held in your division?

- ☐ A. to provide information regarding expenditures in various categories.
- ☐ B. To review the purposes of the schools and the educational plan developed to implement these purposes.
- ☐ C. to cite evidence of progress as well as evidence of need.
- ☐ D. To discuss a wide variety of educational matters with the public.

25. Which of the following information is released to the public in regards to the adopted budget?

- ☐ A. An abbreviated form showing main categories of expenditure and revenue.
- ☐ B. A description and explanation of the division's educational plan.
- ☐ C. Increases or decreases in major items of expenditure with sufficient explanatory material.

- _____ D. Analysis of teacher's salary schedule showing number and variety of teaching positions.
- _____ E. Analysis of the type and cost of other personnel services.
- _____ F. Various types of unit-cost analysis.
- _____ G. Comparative data on wealth and school costs with other comparable school systems.
- _____ H. Enrolment trends.
- _____ I. Comparative data on previous fiscal year, current fiscal year, and estimates for succeeding fiscal year.
- _____ J. Assessed valuation and tax rates required.
26. Which of the following individuals or groups (in addition to the municipality and Department of Education) annually receive complete copies of the adopted budget and supporting schedules?
- _____ A. Board members
- _____ B. Superintendent
- _____ C. Assistant Superintendent
- _____ D. Supervisors
- _____ E. Principals
- _____ F. Teachers
- _____ G. Public news media
- _____ H. Others (please specify) _____
- _____
- _____
27. Which of the following methods are employed in your division to assist staff members (teachers, principals, custodians, etc.) in understanding the adopted budget?
- _____ A. No explanation is usually given to the staff.

- _____ B. Superintendent and/or secretary-treasurer hold meetings with the principals and supervisory staff.
- _____ C. Superintendent and/or secretary-treasurer hold meetings with all staff members.
- _____ D. Other (please specify) _____
- _____
- _____
- _____

28. By circling the numerals 1, 2, 3, 4, rank the extent to which the persons or groups listed vertically on the right participate in the budgetary processes indicated.

The numerals indicate the following degrees of participation:

1 extensive participation 2 some participation

3 very little participation 4 no participation

Omit those processes not carried out in your division.

	Supt.	Asst. Supt.	Sec.-Treas.	Board	Supervisors	Principals	Teachers	Public
Development of the educational plan and programs of the division	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Collection and appraisal of data pertaining to the educational plan and programs	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparation of the expenditure plan	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4

	Supt.	Asst. Supt.	Sec.-Treas.	Board	Supervisors	Principals	Teachers	Public
Preparation of the revenue plan	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparation of the budget calendar	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Determining the need for additional facilities and equipment	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Determining the need for additional personnel	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Planning educational facilities	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparing unit-cost analysis	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparing work plans for implementing the budget	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparing administrative estimates	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparation of estimates for instructional aids	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4
Preparation of estimates for plant operation and maintenance	1	1	1	1	1	1	1	1
	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3
	4	4	4	4	4	4	4	4

29. Rank the following according to hindrance to efficient budget preparation in your division. Indicate with a (1) the choice which, in your opinion, is the greatest hindrance, (2) opposite the second greatest, and so on up.

- _____ A. Fiscal year does not follow the school year.
- _____ B. Revenue plans cannot be made until foundation grants are known.
- _____ C. Lines of authority and responsibility for budget preparation are not clear, therefore role conflict results between the superintendent and secretary-treasurer.
- _____ D. Budget preparation is primarily a one-man job.
- _____ E. Board members lack training and experience in educational and financial affairs.
- _____ F. No definite budget calendar is followed.
- _____ G. Budget procedures are not clearly formulated.
- _____ H. Other (please specify) _____

30. In determining the effectiveness of the budget in terms of supporting the educational plan, for which of the following does your division consciously seek answers?

- _____ A. Adequacy of present budgetary provisions for existing programs.
- _____ B. Possible program curtailment or elimination.
- _____ C. Possible expansion of existing programs.
- _____ D. Which activities or programs are contributing full measure?
- _____ E. What social and/or technological changes may necessitate changes in programs and/or their cost?

_____ F. Does the budget give priority to crucial problems?

31. In determining the effectiveness of the budgeting process, which of the following does your division take into consideration?

_____ A. Degree of staff and public participation.

_____ B. Adequacy of publicity given to the budget.

_____ C. Adequacy of the research and studies conducted.

_____ D. Effectiveness of the budget calendar.

_____ E. Effectiveness of the work plans designed to implement the budget.

_____ F. Accuracy in estimating expenditures and revenue.

_____ G. Adequacy of the time devoted to budget preparation.

The intent of the following questions is to ascertain the lines of authority and responsibility in your division's structure of administration. Please answer the questions in accordance with the written policy of your division board.

32. Indicate the statement which describes the existing lines of authority and responsibility.

_____ A. The superintendent is the executive responsible to the board, and he delegates various duties and powers to others (including the secretary-treasurer).

_____ B. The superintendent and secretary-treasurer are both directly responsible to the board, and their duties and responsibilities are defined by the board.

_____ C. Other (please specify) _____

33. The designated official responsible for the total preparation of the budget is (the)

- ☐ A. superintendent
- ☐ B. secretary-treasurer
- ☐ C. not defined by written policy

34. The designated official responsible for the presentation of the budget is (the)

- ☐ A. superintendent
- ☐ B. secretary-treasurer
- ☐ C. not defined by written policy

35. The designated official responsible for the administration of the budget is (the)

- ☐ A. superintendent
- ☐ B. secretary-treasurer
- ☐ C. not defined by written policy

36. The designated official responsible for appraisal of the budget is (the)

- ☐ A. superintendent
- ☐ B. secretary-treasurer
- ☐ C. not defined by written policy

37. The designated official responsible for submission of financial reports to the board is (the)

- ☐ A. superintendent
- ☐ B. secretary-treasurer
- ☐ C. not defined by written policy

38. In the space provided below, please give a brief resume of your experience and training in the field of finance and administration.

39. Any additional comments.

The researcher would appreciate receiving a copy of any of the following which you employ in your division: budget manual, standard supply lists, budget calendar, requisition forms, locally designed budget formats. If you would like them returned, or extra postage is required, please inform me.

If you would appreciate a summary of this survey, please check this line. _____

May I take this opportunity to express my appreciation for your interest and assistance in completing this questionnaire.

Stephen N. Dvorak
246 Wharton Boulevard
Winnipeg 22, Manitoba

APPENDIX C

FINANCIAL BUDGET:

THE PUBLIC SCHOOLS FINANCE BOARD

REVENUE SUMMARY

CLASSIFICATIONS	MANITOBA GOVERNMENT			CANADA		MUNICIPAL GOVERNMENT	
	Foundation Program	Grants	Other Revenue	Tuition Fees	Other Revenue	Special Tax	Other Revenue
GENERAL							
ADMINISTRATION							
INSTRUCTION Regular							
Evening							
PLANT OPERATION AND MAINTENANCE School Buildings							
Teacherages							
Other Buildings							
TRANSPORTATION Operating							
Capital - Buses							
CAFETERIAS AND LUNCHROOMS							
OTHER SERVICES							
CAPITAL Debt Servicing							
Other							
TRANSFERS Within Manitoba							
Outside Manitoba							
TOTALS							

EXPENDITURE SUMMARY

CLASSIFICATIONS	Salaries and Wages	Employee Fringe Benefits	Travel Expense	Contracted Services	Supplies and Services	Staff Training and Student Aid	New Equipment	R E
ADMINISTRATION General								
Instruction								
INSTRUCTION Regular								
Adult Education								
Day School								
Evening School								
PLANT OPERATION AND MAINTENANCE School Buildings								
Teacherages								
Other Buildings								
TRANSPORTATION OF PUPILS Operating Costs								
Capital—Buses								
SCHOOL CAFETERIAS AND LUNCHROOMS								
OTHER SERVICES								
CAPITAL EXPENDITURES FROM REVENUE Debt Servicing								
Other Capital Expenditures								
TRANSFERS Within Manitoba								
Outside Manitoba								
TOTAL								

REVENUE FROM MANITOBA GOVERNMENT

Budget 19____

CLASSIFICATIONS	FOUNDATION PROGRAM	TUITION FEES	OTHER GRANTS		OTHER REVENUE	TOTALS
			** Particulars	Amounts		
GENERAL						
ADMINISTRATION						
INSTRUCTION Regular						
Evening						
PLANT OPERATION AND MAINTENANCE School Buildings						
Teacherages						
Other Buildings						
TRANSPORTATION Operating						
Capital—Buses						
CAFETERIAS AND LUNCHROOMS						
OTHER SERVICES						
CAPITAL Debt Servicing						
Other						
TRANSFERS Within Manitoba						
Outside Manitoba						
TOTALS						

REVENUE FROM GOVERNMENT OF CANADA

Budget 19____

CLASSIFICATIONS	TUITION FEES	GRANTS	RENTALS	OTHER REVENUE		TOTALS
				Particulars	Amount	
GENERAL						
ADMINISTRATION						
INSTRUCTION Regular						
Evening						
PLANT OPERATION AND MAINTENANCE School Buildings						
Teacherages						
Other Buildings						
TRANSPORTATION Operating						
Capital - Buses						
CAFETERIAS AND LUNCHROOMS						
OTHER SERVICES						
CAPITAL Debt Servicing						
Other						
TRANSFERS Within Manitoba						
Outside Manitoba						
TOTALS						

REVENUE FROM MUNICIPAL GOVERNMENTS

Budget 19_____

CLASSIFICATIONS	SPECIAL TAX	RENTALS	OTHER REVENUE		TOTALS
			Particulars	Amount	
GENERAL					
ADMINISTRATION					
INSTRUCTION Regular					
Evening					
PLANT OPERATION AND MAINTENANCE School Buildings					
Teacherages					
Other Buildings					
TRANSPORTATION Operating					
Capital—Buses					
CAFETERIAS AND LUNCHROOMS					
OTHER SERVICES					
CAPITAL Debt Servicing					
Other					
TRANSFERS Within Manitoba					
Outside Manitoba					
TOTALS					

REVENUE FROM OTHER SCHOOL BOARDS

Budget 19_____

CLASSIFICATIONS	WITHIN MANITOBA		OUTSIDE MANITOBA		TOTALS
	Particulars	Amount	Particulars	Amount	
GENERAL					
ADMINISTRATION					
INSTRUCTION Regular					
Evening					
PLANT OPERATION AND MAINTENANCE School Buildings					
Teacherages					
Other Buildings					
TRANSPORTATION Operating					
Capital - Buses					
CAFETERIAS AND LUNCHROOMS					
OTHER SERVICES					
CAPITAL Debt Servicing					
Other					
TRANSFERS Within Manitoba					
Outside Manitoba					
TOTALS					

REVENUE FROM INDIVIDUALS

Budget 19_____

CLASSIFICATIONS	TUITION FEES	SALES	RENTALS	OTHER REVENUE		TOTALS
				Particulars	Amount	
GENERAL						
ADMINISTRATION						
INSTRUCTION Regular						
Evening						
PLANT OPERATION AND MAINTENANCE School Buildings						
Teacherages						
Other Buildings						
TRANSPORTATION Operating						
Capital—Buses						
CAFETERIAS AND LUNCHROOMS						
OTHER SERVICES						
CAPITAL Debt Servicing						
Other						
TRANSFERS Within Manitoba						
Outside Manitoba						
TOTALS						

REVENUE FROM OTHER SOURCES

Budget 19____

CLASSIFICATIONS	CORPORATIONS				MISCELLANEOUS		TOTALS
	Tuition Fees	Gifts	Rentals	Other Revenue	Bequests	Other Revenue	
GENERAL							
ADMINISTRATION							
INSTRUCTION Regular							
Evening							
PLANT OPERATION AND MAINTENANCE School Buildings							
Teacherages							
Other Buildings							
TRANSPORTATION Operating							
Capital - Buses							
CAFETERIAS AND LUNCHROOMS							
OTHER SERVICES							
CAPITAL Debt Servicing							
Other							
TRANSFERS Within Manitoba							
Outside Manitoba							
TOTALS							

ADMINISTRATION — GENERAL

Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Trustees' Indemnities				
	Secretary-Treas. and other Sr Admin. Personnel				
	Clerical, Secretarial and Other				
	(Attach detailed list of all employees, showing name, position and salary.)				
	SUB-TOTAL -Salaries				
EMPLOYEE FRINGE BENEFITS	Pension Plan				
	Canada Pension Plan				
	Unemployment Insurance				
	Other (Specify)				
	SUB-TOTAL —Fringe Benefits				
EQUIPMENT SUPPLIES AND OTHER EXPENSES	Transportation—Trustees				
	—Other				
	Travel Expense --Trustee				
	—Other				
	Office Supplies				
	Office Equipment				
	Office Equipment Rentals				
	Advertising				
	Telephone, Postage, etc.				
	Insurance —Fidelity, Liability				
	Fees—Audit				
	—Legal and Other				
	Elections				
	Data Processing				
	Interest on loans for current purposes				
	Rentals—Office				
	Other Expenses				
	SUB-TOTAL Supplies, etc.				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

Budget 19____

[illegible]

ADMINISTRATION — INSTRUCTION

Budget 19____

	CLASSIFICATION	Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
ALARIES eligible for alaries Grants)	Superintendent and Other Senior Personnel				
	Supervisors				
	Other Personnel (attach detailed list)				
	SUB-TOTAL				
ALARIES (not ligible for alaries Grants)	Senior Administrative Personnel				
	General Office—Clerical and Secretarial				
	School Offices—Clerical and Secretarial				
	Other Personnel (attach detailed lists)				
	SUB-TOTAL				
EMPLOYEE FRINGE BENEFITS	Pension Plan				
	Canada Pension Plan				
	Unemployment Insurance				
	Other (Specify)				
	SUB-TOTAL—Fringe Benefits				
EQUIPMENT SUPPLIES AND OTHER EXPENSES	Transportation Expense				
	Travel Expense				
	Fees				
	Data Processing				
	Other Expenses (Specify)				
	SUB-TOTAL—Supplies, etc.				
GRANTS	Student Aid—Scholarships, Bursaries, etc.				
	Staff Advancement—Sabbaticals, Scholarships, etc.				
	SUB-TOTAL—Grants				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

INSTRUCTION — DAY SCHOOL

Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Principals and Assistant Principals				
	Teachers				
	Substitute Teachers				
	Other (attach detailed lists)				
	SUB-TOTAL Salaries				
EMPLOYEE FRINGE BENEFITS	Canada Pension Plan				
	Other (Specify)				
	SUB-TOTAL—Fringe Benefits				
EQUIPMENT, SUPPLIES AND OTHER EXPENSES	Audio-Visual Supplies				
	Science Supplies				
	Physical Education Supplies				
	Equipment Repairs and Maintenance				
	Equipment Rentals				
	Equipment—New Addition				
	Equipment—Replacement				
	Other Instructional Supplies and Materials				
	Other Expenses				
	SUB-TOTAL—Supplies, etc.				
LIBRARY	Library and Reference Books				
OPTIONAL COURSE	Equipment and Supplies (for establishment of Optional Courses)				
VOCATIONAL EQUIPMENT AND SUPPLIES	Equipment and Supplies (for establishment of Vocational Courses)				
TEXTBOOKS	Textbooks				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

Budget 19____

[illegible]

INSTRUCTION — ADULT EDUCATION

(EVENING SCHOOLS, ETC.)

Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Principals				
	Assistant Principals				
	Teachers—Academic				
	Teachers—Vocational				
	Other (attach detailed list)				
	SUB-TOTAL—Salaries				
FRINGE BENEFITS	Canada Pension Plan				
	Other				
	SUB-TOTAL—Fringe Benefits				
EQUIPMENT SUPPLIES AND OTHER EXPENSES	(Specify)				
	SUB-TOTAL—Supplies, etc.				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

PLANT OPERATION AND MAINTENANCE — SCHOOL BUILDINGS

Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Custodial Personnel				
	Maintenance Personnel (attach detailed list)				
	SUB-TOTAL—Salaries				
EMPLOYEE FRINGE BENEFITS	Pension Plan				
	Canada Pension Plan				
	Unemployment Insurance				
	Other				
	SUB-TOTAL—Fringe Benefits				
EQUIPMENT SUPPLIES AND OTHER EXPENSES	Contracted Services				
	Heat, Power and Water				
	Cleaning and Other Custodial Supplies				
	Repairs and Maintenance Supplies				
	Rentals—School Accommodation				
	Equipment Rentals				
	Maintenance Equipment				
	Travel and Transportation				
	Trucking and Cartage				
	Taxes—General and Local Improvement				
	Other Supplies and Expenses				
	SUB-TOTAL—Supplies, etc.				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

Budget 19____

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PLANT OPERATION AND MAINTENANCE — OTHER BUILDINGS Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Custodial Personnel				
	Maintenance Personnel (attach detailed list)				
	SUB-TOTAL—Salaries				
EMPLOYEE FRINGE BENEFITS	Pension Plan				
	Canada Pension Plan				
	Unemployment Insurance				
	Other				
	SUB-TOTAL—Fringe Benefits				
SUPPLIES AND EXPENSES	Contracted Services				
	Heat, Power and Water				
	Cleaning Supplies				
	Repairs and Maintenance				
	Rentals				
	Equipment Rentals				
	Maintenance Equipment				
	Other Supplies and Expenses				
	SUB-TOTAL—Supplies, etc.				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
TOTALS					

Budget 19____

[illegible]

SCHOOL CAFETERIAS AND LUNCHROOMS

Budget 19____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
SALARIES	Managers				
	Cooks				
	Other Cafeteria Personnel (attach detailed list)				
	SUB-TOTAL—Salaries				
FRINGE BENEFITS	Pension Plan				
	Canada Pension Plan				
	Unemployment Insurance				
	SUB-TOTAL—Fringe Benefits				
SUPPLIES AND EXPENSES	Equipment—New				
	Equipment—Maintenance				
	Food Supplies				
	Other Supplies				
	Contracted Services				
	Other Costs				
	SUB-TOTAL—Supplies, etc.				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

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CAPITAL EXPENDITURES FROM REVENUE SUMMARY

Budget 19 _____

EXPENDITURE		Foundation Program		Public Schools Finance Board Use Only
Classification	Amount	Included	Excluded	
BUILDING IMPROVEMENTS				
Additions				
Alterations and Replacements				
Shelving				
Heating and Ventilating				
Plumbing				
Electrical Wiring and Lighting				
Clock and Bell Systems				
P.A. and Inter-com. Systems				
Fire Safety				
SITE IMPROVEMENTS				
Additions				
Levelling				
Gravelling				
Fencing				
Blacktopping Playgrounds				
Sidewalks and Driveways				
Bus Loading Areas				
NEW FURNISHINGS				
Desks and Chairs				
Tables and Stools				
Blackboards and Tackboards				
Filing Cabinets				
Lockers and Cupboards				
Auditorium Bleachers				
Drapes and Blinds				

CAPITAL EXPENDITURES FROM REVENUE PROJECTS BY SCHOOLS

Budget 19_____

[illegible]

OTHER SERVICES

Budget 19 _____

CLASSIFICATION		Number of Personnel	Estimated Expenditure	Foundation Program	
				Included	Excluded
HEALTH	SALARIES (Attach detailed list)				
	SUPPLIES AND EXPENSES				
	Travel				
	Supplies				
	Other				
SAFETY PATROLS	SALARIES (attach detailed list)				
	SUPPLIES AND EXPENSES				
SATURDAY AND VACATION CLASSES	SALARIES				
	SUPPLIES AND EXPENSES				
COMMUNITY SERVICES (Specify)	SALARIES				
	SUPPLIES AND EXPENSES				
OTHERS (Specify and attach addi- tional pages if necessary)	Grants to Organizations and Institutions				
	Complimentary receptions				
TRANSFERS	Expenditure to Other School Authorities				
	Within Manitoba (attach list with amounts)				
	Outside Manitoba (attach list with amounts)				
	SUB-TOTAL—Transfers				
	TOTALS				

TRANSFER EXPENDITURES TO OTHER SCHOOL AUTHORITIES

Budget 19____

[illegible]

NOTE:

This page should be used to show those transfer expenditures which can not be properly allocated to other expenditure detail sheets (e.g., the expenditure for "Tuition Fees," which should be shown on this page).

Transfer expenditures to other school authorities for such items as "transportation," "rentals" or "purchase of desks", should be shown on the pages applicable to such expenditures.

ANALYSIS OF PERSONNEL EMPLOYED

Budget 19____

CLASSIFICATIONS	Superintendent and Assistant Superintendents	Directors, Supervisors and Department Heads	Professional and Technical Personnel	Principals	Teachers	Teaching Assistants	Clerical and Secretarial	Others	Totals
ADMINISTRATION—GENERAL									
ADMINISTRATION—INSTRUCTION									
Salaries Grant Personnel									
Other Personnel									
INSTRUCTION									
Elementary									
Secondary—Academic									
—Vocational									
Special Classes									
Guidance and Counselling									
Occupational Entrance									
Evening School									
Other									
PLANT OPERATION AND MAINTENANCE									
Custodial									
Maintenance									
TRANSPORTATION									
CAFETERIA AND LUNCHROOMS									
OTHER									
TOTALS									

Budget 19____

[illegible]

AUTHORIZED NUMBER OF TEACHERS — CALCULATION SUMMARY

Budget 19 _____

TEACHERS EMPLOYED					
CLASSIFICATIONS	SPRING TERM	FALL TERM	AVERAGE FOR YEAR		
			Spring × 6/10	Fall × 4/10	Total
Elementary (include Kindergarten on full time basis only)					
Secondary (include Secondary Teachers in Adult Day School)					
Resource and Special Class Teachers					
School Psychologists and Coordinators of Special Services					
Supervisors, Assistant Principals, Principals, Guidance, etc.					
Superintendents and Assistant Superintendents					
Totals					

Calculation of Authorized Number of Teachers by SCHOOLS — Summary					
DETAIL	SPRING TERM	FALL TERM	AVERAGE FOR YEAR		
			Spring 6/10	Fall 4/10	Total
Authorized number of teachers by schools					
Authorized Resource and Special Class Teachers					
Authorized Psychologists and Coordinators					
ADD: Principals, etc. (authorized Teachers ÷ 10)					
Superintendent					
Total Authorized Number of Teachers					

Calculation of Authorized Number of Teachers by TOTAL ENROLMENTS							
CLASSIFICATIONS	SPRING TERM		FALL TERM		AVERAGE FOR YEAR		
	Enrol.	Auth. No. Teachers	Enrol.	Auth. No. Teachers	Spring 6/10	Fall 4/10	Total
Elementary (include 50% Kindergarten)							
Secondary (include Adult Day School)							
Occupational Entrance							
Resource and Special Class Teachers							
Psychologists and Coordinators							
Subtotals							
Add: Subtotal of Authorized Teachers ÷ 10							
Superintendent							
Totals							

School Division No.

ENROLMENT ANALYSIS

Budget 19____

Page_____

[illegible]

CALCULATION OF FOUNDATION GRANT

Budget 19 _____

No. of Transported Pupils		No. of Vocational Pupils—Business Education		Industrial	Authorized Number of Teachers			
CLASSIFICATIONS	GROSS EXPENDITURE	DEDUCT EXPENDITURES NOT INCLUDED IN THE FOUNDATION PROGRAM			DEDUCT REVENUES (Sales, Rentals, Refunds, etc.)	NET EXPENDITURE	MAXIMUM FOUNDATION GRANT	ESTIMATED FOUNDATION PROGRAM SUPPORT
		Man. Reg. 24/60		Other Expenditure				
		Voc. Course Establishment	Optional Course Establishment					
SALARIES (under Salaries Grant)								
ADMINISTRATION, PLANT MAINTENANCE and INSTRUCTION SUPPLIES								
LIBRARIES								
AUTHORIZED TEXTBOOKS								
TRANSPORTATION (Pupils)								
TRANSFERS								
OTHER EXPENDITURES								
CAPITAL Buses								
Debt Servicing								
Other								
TOTALS								
Add: Vocational Grants—(Business Education Pupils × \$125.00) + (Vocational Industrial Pupils × \$325.00)								
Total Estimated Foundation Program Support								