

PROGRAM ACCOUNTING AND BUDGETING

Background

The Division's accounts shall be maintained in accordance with the program accounting and budgeting system as established by Alberta Education, following recognized accounting principles as applicable to school system accounting in Alberta.

Procedures

1. The Alberta Education Program Accounting and Budgeting Classification and Coding Manual shall be the reference source for operation of the system of accounts.
2. Accounts will be classified at the function, object and facility level, except where specific program cost data is required for reporting to Alberta Education or for internal management purposes.

Adopted/Revised: JUN 2016/NOV 2019

Reference: Section 52, 53, 55, 137, 138, 139, 140, 141, 143, 144, 197, 222, 257 Education Act
Funding Manual for School Authorities
Guide to Education ECS to Grade 12
Policy and Requirements for School Board Planning and Reporting
School Authority Planning and Reporting Reference Guide
Program Accounting and Budgeting Classification and Coding Manual