

School Based Funds

Review

Table of Contents

- Internal Controls
 - School Based Funds Policy
 - Procurement Policy
 - Filing
 - Monthly Financial Statements
 - School Based Funds Forms
 - Cheque Controls
 - Deposit Controls
- Common Mistakes
- School Based Funds Summary
- Questions

Internal Controls

School Based Funds Policy 530

- To maintain high standards of accountability to the public, South Shore Regional Centre for Education requires schools to use generally accepted accounting practices to manage the funds they collect.
- It is recommended to review the Policy and the Handbook periodically in case of any updates or changes as well as clarifying the do's and don'ts when it comes to the School Based Funds.

Internal Controls Continued...

- School Based Funds Policy 530 can be found on the SSRCE website:



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[School Directory](#)

[Student Services](#)

[Contact Us](#)



[Transportation Latest Updates](#)

[Enter >](#)

SCHOOL-BASED FUNDS

GOVERNANCE POLICY

CONTENTS

1.0 PRINCIPLES

2.0 POLICY FRAMEWORK

3.0 AUTHORIZATION

1.0 PRINCIPLES

The South Shore Regional School Board (SSRSB) is committed to safeguarding the interests of the School Board, school principals, school administrative assistants, teachers and students, by establishing procedures for the administration of school-based funds.

2.0 POLICY FRAMEWORK

2.1. This policy complies with the Education Act and other related provincial acts and policies.

2.1.1. Public Sector Accounting Board Policies

2.1.2. SSRSB School-Based Funds Handbook

2.1.3. SSRSB Policy 550: Procurement

3.0 AUTHORIZATION

The Superintendent is authorized to issue procedures in support of this policy.

1.0 DEFINITION

1.1 School-Based Funds are those raised by, or donated to, a school. Fundraising methods shall be in keeping with the general objectives of public education and shall be consistent with any laws governing fundraising methods. School-based funds include proceeds from various fundraising efforts, fees, collections, donations, cafeteria/canteen sales, scholarship funds or trust funds, etc. School-based funds do not include the funds of School Advisory Councils, Staff Funds, Home and School Associations, other School Parent Support Groups, or any Society of the School Board governed by a Society agreement.

1.2 There are two types of school funds as follows:

1.2.1 General Purpose (Unrestricted) Funds – these are funds that are collected or raised for a general purpose like contracts, fees and/or general fundraising activities. There is no specific intent and must be used for school related activities (as approved by the Principal).

The Administration should, to the best of their abilities, spend money collected or raised in any given school year on the students enrolled in the school in that same year.

1.2.2 Funds Raised for a Specific Purpose (Restricted Funds) – these are funds collected or raised for a specific purpose. These funds are only to be used for that purpose.

If these funds are unspent at fiscal yearend or the end of the school year, they are to carry forward to the next year. They cannot be used for another purpose without agreement among all parties involved regarding their application to other uses.

2.0 ANNUAL REPORT

- 2.1. The school principal shall ensure that an annual consolidated report of all school-based funds is prepared for the fiscal year April 1 to March 31.
 - 2.1.1. This report shall include a bank reconciliation report for each bank account of the school as of March 31. The report and bank reconciliation is to be forwarded to Financial Services by April 15.
 - 2.1.2. This report shall be in a standardized format as provided by Financial Services and shall list the opening balance, all revenues and all expenditures (by standard umbrella types as prescribed), and closing balance as of March 31, balanced to bank account balances.
 - 2.1.3. The report shall include the year end SchoolCash.net roll over reports.
 - 2.1.4. A Transaction Detail report (showing splits) for April 1 to March 31 shall also be included for each school account/fund.
 - 2.1.5. An itemized listing of any accounts receivable and accounts payable as of March 31 shall also be included.

3.0 ADMINISTRATION

The school principal shall oversee the administration of school-based funds and ensure that accurate records are kept of receipts and disbursements of all money collected, raised, or donated to the school. The school principal shall be responsible for any and all school funds and must approve any account opened in the school's name. The Director of Finance (or designate) shall have the authority to limit the number and purpose of bank accounts that are opened or are planned to be opened for each school.

4.0 FUNDRAISING

The school principal must annually, at the beginning of the school year, approve all proposed major fundraising activities by the school, students and/or student governments.

5.0 BANK ACCOUNTS

- 5.1. All money collected by a school shall be deposited to an account or accounts set up in a financial institution.
 - 5.1.1. In most cases, a chequing account is appropriate for this purpose.
 - 5.1.2. When a school carries a large cash balance for an extended period of time, consideration shall be given to make deposits in interest bearing accounts, or other non-risk financial instruments with transfer made to the chequing account when required. Other types of acceptable investments include: Term Deposits or GICs of Chartered Banks. Lock in periods for these investments will be short enough to avoid cash flow problems.
 - 5.1.3. Any investments shall have prior written approval of the Director of Finance before such investments are made.

6.0 SIGNING AUTHORITY

- 6.1. School accounts shall have at least three signing officers, and two authorized signatures shall appear on each cheque issued. One of those signatures must be the Principal or designate. If this person is a designate by the Principal, then such authorization must be in writing and maintained at the school at all times showing such approved designation.
 - 6.1.1. Under no circumstances are cheques to be pre-signed by one or both of the signing officers. Signature stamps are not be used on cheques at any time.
 - 6.1.2. Cheques made out to individuals who are signing officers, requires alternate designated signatures.

7.0 BANK DEPOSITS

- 7.1. Bank deposits shall be made on a regular. Under no condition are school-based funds to be removed from the deposit for payment of expenses nor are any funds to be deposited to personal bank accounts.
 - 7.1.1. School principals shall ensure that significant amounts of cash are not left in the school overnight.
 - 7.1.2. Cash in excess of \$1,000 shall not be left in the schools on weekends or holidays.
 - 7.1.3. All schools shall have a fire-rated safe installed and properly secured.
 - 7.1.4. All deposits shall be supported by a bank deposit slip copy as well as documentation pertaining to a breakdown of the deposit. Such documentation is to include receipts for money collected.
 - 7.1.5. All receipts shall be recorded on the computer accounting program, i.e. SchoolCash.net with all pertinent information, i.e. receipt number, date, amount, source and purpose. All cash receipts shall be recorded and classified to standard umbrella types as provided by Financial Services.

8.0 PURCHASES

- 8.1. All purchases of supplies, equipment, material, services, transportation etc., shall be supported by invoice or proper documentation. All such purchases must be made in compliance with SSRSB Policy 550: Procurement.
 - 8.1.1. All disbursements shall be recorded on the computer accounting program, i.e. SchoolCash.net with all pertinent information, i.e. cheque number, date, amount, payee name and purpose. All disbursements shall be recorded and classified to standard umbrella types as provided by Financial Services.
 - 8.1.2. All disbursements shall be supported by supporting documentation and the cheque number shall be placed on the original invoice or appropriate documentation submitted for payment. All invoices shall be reviewed by the respective signing officer and signed for approval indicating the cheque number and date of payment. They shall be filed monthly for easy access by the cheque number.
 - 8.1.3. A voucher that contains vendor name, date, description of payment, and a signature of the party requesting a cheque shall support any disbursement issued to individuals.
 - 8.1.4. All expenditures must be paid on a timely basis.

- 8.1.5. HST rebates are to be claimed on a monthly basis, with rebate paid directly to the School, as a branch of the School Board.
- 8.1.6. All expenditures must not only be reasonable in nature for school purposes but must not result in a conflict of interest (as defined in the “Ministerial Education Act Regulations Section 70 – Provincial Conflict of Interest Policy”)
- 8.1.7. Any items purchased from school funds remain the property of the school and/or school board, with the exception of items which are meant to be small gifts for staff or presenters, small incentives for students, items of a consumable nature and similar expenditures.
- 8.1.8 Schools may obtain convenience cards to enable them to access online banking for reporting only.
- 8.1.9. Funds raised by NSTU staff performing supervision duties shall be used in a manner consistent with the NSTU contract.

9.0 FORMS

All schools will use standard forms developed and provided by the Financial Services Department which are available on the website for printing. They will be revised periodically as required. These forms are to ensure proper internal controls within the schools as well as to protect all Board employees. Special purpose forms may be created and used only if they have been approved by Financial Services.

10.0 COMPUTER ACCOUNTING

The computer accounting program shall be kept up to date with both deposits and disbursements done on at least a weekly basis for all bank accounts.

11.0 MONTHLY REPORTS

- 11.1. Schools must have chequing accounts that provide both a bank statement and cancelled cheques (or imprints thereof) on a monthly basis with preferably a bank monthly statement date as the last day of the month.
 - 11.1.1. Upon receipt, cancelled cheques shall be placed in numerical order and a reconciliation with the bank balance done, on a timely basis, on each account monthly.
 - 11.1.2. A Monthly Bank Reconciliation Report shall be printed within one week of receiving the monthly bank statement.
 - 11.1.3. The Monthly Bank Reconciliation Report, monthly bank statement and appropriate cheques shall be given to the School Principal for review and filing. The reconciliation report shall be reviewed, signed and dated by the Principal and filed for audit purposes.
 - 11.1.4 A petty cash fund may be maintained at the school level to pay for small expenditures if supported by receipts. The receipts and the balance on hand, must equal the petty cash fund total at any time and is always subject to audit and reasonableness of expenditures.

12.0 AUDIT COMMITTEE

- 12.1. Each school with an enrolment of more than 500 shall have an Audit Committee comprised of three members other than the School Principal and administrative assistant that assists with the management of the school-based funds.
 - 12.1.1. The Principal shall request volunteers to serve on the Audit Committee from the School Advisory Council, Home and School Association, Parent Support Group, school staff, or community members.
 - 12.1.2. Signing Officers for school-based funds should not be members of the Audit Committee.
- 12.2. The Director of Finance or designate from the Finance Department may audit/review accounts of the school at any time. School staff shall provide information and assistance as required. A school funds audit report may be issued as a result of this work.
- 12.3. A school shall form an Audit Committee should the Principal, SAC, or Director of Finance request one.
- 12.4. The duties of the Audit Committee are:
 - 12.4.1. To receive and review the budget for school accounts from the school principal.
 - 12.4.2. To receive and review the Annual Statements of all school-based funds (as outlined above) that shall be forwarded to the Director of Finance by April 15 of each year.
 - 12.4.3 To receive a School Funds Audit Report(s), if completed for the applicable school.
 - 12.4.4 To review recommendations in a School Funds Audit Report(s).
 - 12.4.5 To advise the school principal, based on the information provided in the School Funds Audit Report(s), on:
 - 12.4.5.1. Improving the budget development process.
 - 12.4.5.2. Improving the accountability for funds raised and spent.

13.0 SCHOLARSHIPS OR TRUST FUNDS

Any funds held in trust by a school for a specific purpose such as scholarships or student awards are to be considered school-based funds and must be included in the annual report. These scholarships or trust funds held by a school cannot exceed \$5,000 for any individual scholarship or student award. Any amounts greater than \$5,000 must be held in trust by the SSRSB in a specific trust fund for the scholarship or student award with signed guidelines. Trust Funds, such as scholarship funds, which are maintained at the school level, are also subject to the guidelines noted above and subject to audit. Payment of such funds must conform to the guidelines of the specific Scholarship when available.

14.0 RESPONSIBILITIES

It shall be the responsibility of the Superintendent to ensure these administrative procedures are followed.

15.0 DELIVERABLES

Board Finance Staff shall provide a report to the SSRSB Audit Committee by June 30 of each year, indicating which schools had compliance audits performed by SSRSB staff, or the external auditors and what the results were of those audits.

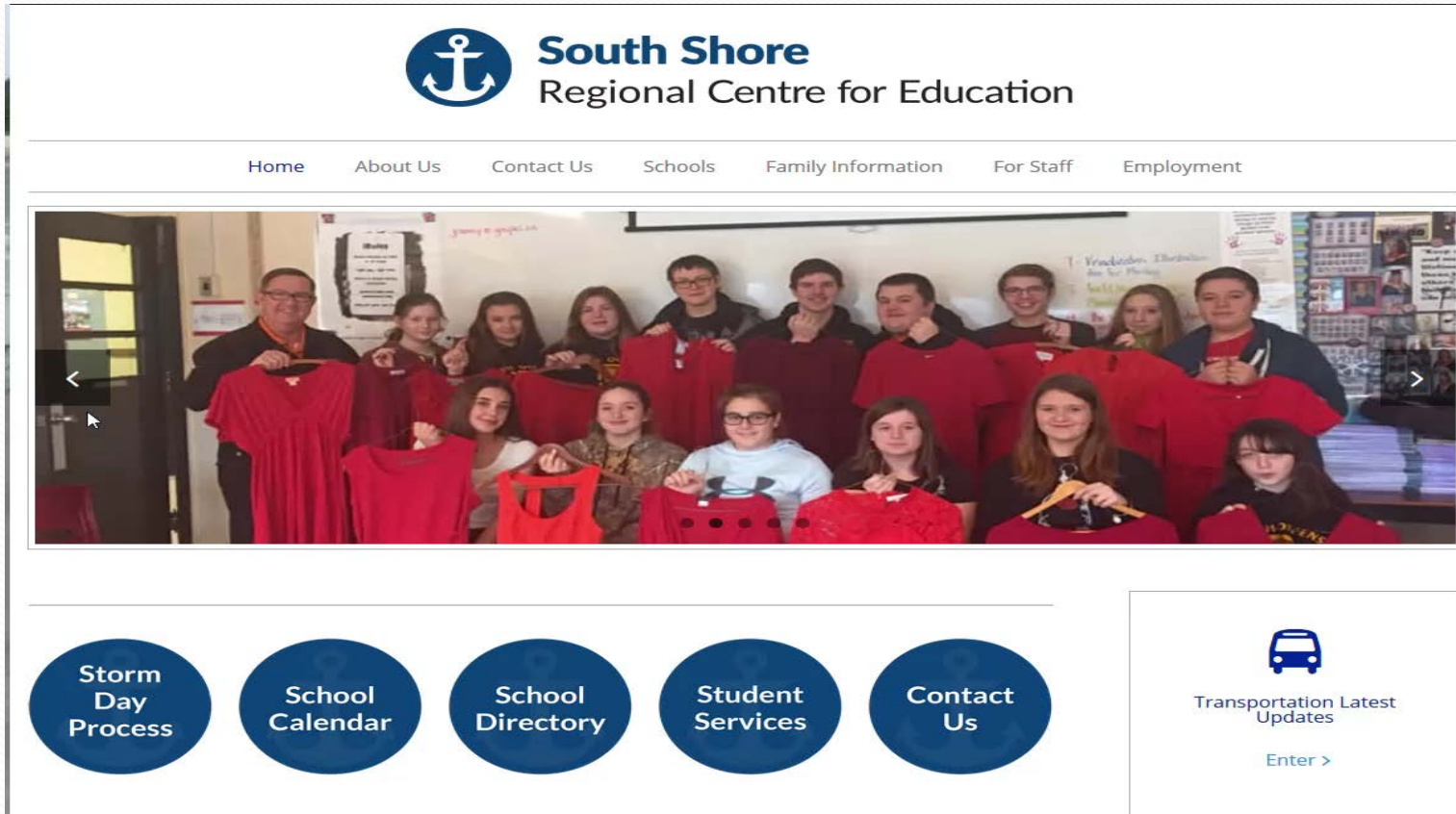
Internal Controls Continued...


- It is important that school administrators support and follow the established procedures outlined in Policy 530 and the School Based Funds Handbook. The goal of the procedures is to ensure that money is accounted for properly on a timely basis and that records are accurate.



Internal Controls Continued...


- The School Based Funds Handbook can be found on the SSRCE website:



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Internal Controls Continued...

- Procurement
 - The South Shore Regional Centre for Education believes in the procurement of all goods, services, construction, and Facilities in an open, fair, consistent and transparent manner resulting in best value.

PROCUREMENT

ADMINISTRATIVE PROCEDURES

CONTENTS

- 1.0 PROCEDURES
- 2.0 DEFINITIONS
- 3.0 SIGNING AUTHORITY (APPROVAL LEVELS)
- 4.0 PURCHASING THRESHOLDS
- 5.0 PROCESSES AND RESPONSIBILITIES OF STAFF
- 6.0 RFX DOCUMENT TYPES
- 7.0 EVALUATION OF BIDS
- 8.0 CONFLICT OF INTEREST
- 9.0 CONFIDENTIALITY OF INFORMATION
- 10.0 WARRANTIES
- 11.0 ENVIRONMENTAL AND SAFETY CONCERNS
- 12.0 ALTERNATIVE PROCUREMENT PRACTICES
- 13.0 YEAR END PURCHASE REQUESTS
- 14.0 TELEPHONE/CELL PHONE REQUESTS
- 15.0 PETTY CASH
- 16.0 BOARD CREDIT CARDS
- 17.0 GIFT CARDS
- 18.0 FORMS
- 19.0 TECHNOLOGY ORDERS
- 20.0 UNSOLICITED PROPOSALS
- 21.0 RESPONSIBILITIES
- 22.0 DELIVERABLES

APPENDIX A – DEFINITIONS

APPENDIX B – ALTERNATIVE PROCUREMENT CIRCUMSTANCES

1.0 PROCEDURES

- 1.1. Where possible Province of Nova Scotia (PNS) Standing Offers as well as any standing offer established through other MASH (Municipalities, Academic Institutions, School Boards, Hospitals) Sector entities and NSSBA Central Purchasing are to be used to procure goods and services. They are exempt from obtaining a minimum of three quotations and/or the RFX process. The standing offer number must be included on the purchase order.
- 1.2. A set of dollar-value thresholds shall determine what specific procurement procedures shall be followed. Splitting up of any one order into several smaller orders to stay below the assigned thresholds and/or authorized signing limits will be considered a violation of the procurement policy.

- 1.3. The procurement policy must be followed by personnel from all schools (including P3) and all other school Board offices/sites for all purchases in the name of the Board, regardless of funding sources. Examples include all expenditures funded through donations from parents or others, grants, fundraising, funding partners, outside organizations, EECD Funding, school funding etc. All Board employees who have responsibility for the procurement of goods, services or construction must adhere to this policy. Failure to adhere may result in a temporary or permanent loss of procurement privileges or in more extreme cases result in disciplinary action and/or dismissal. Board employees include without limitation; Procurement Analyst, each school Principal/Vice Principal, all Supervisors, Directors, Consultants, Coordinators, Managers and Requisition Entry Personnel (including their respective designates) All items purchased in the name of SSRSB or any of its schools or other Board Offices/sites are the property of the South Shore Regional School Board.
- 1.4. All purchase orders exceeding \$1,000 before HST, must be processed using the SAP computer system and released from the SAP system by the Procurement Analyst or designate.
- 1.5. All purchases with a value less than or equal to \$1,000 before HST can be processed on a manual purchase order. The manual purchase order can be completed in Excel or by hand, approved by the Principal, or other Budget Manager (or designate), then faxed or e-mailed to the vendor.
- 1.6. Notwithstanding the points above, the Procurement Policy does not apply to the following contracts or expenditures: Employment Contracts, Student Travel, Student Yearbooks, Student Photographs, School Clothing (not including team apparel), Municipal Utilities, and Insurance Premiums (while SSRSB is a member of the School Insurance Program (SIP). With regard to the purchase of student travel, yearbooks, photographs and clothing; schools must ensure a competitive and open Procurement process is undertaken to maximize best value for students. Schools must ensure that ethical purchasing practices as outlined in Section 7 are complied with at all times.
- 1.7. Emergency purchasing is only used where there is an unforeseen occurrence and a material or service is required on an immediate basis. Emergency purchasing does not replace the need for proper planning. For orders greater than \$1000, if an emergency arises during regular hours of operation, the user department shall notify the Procurement Analyst and the parties will work together to make the proper arrangements. If the emergency arises after normal hours of operation for a material or service vital to the functioning of the Board, arrangements may be made by the user department and the Procurement Analyst must be notified at the start of the next business day. For both scenarios described above, a requisition will be entered by the user department at the first opportunity after the emergency has been dealt with.

2.0 DEFINITIONS

- 2.1. Definitions are noted in Appendix A of this document.

3.0 SIGNING AUTHORITY (APPROVAL LEVELS) not including HST

- 3.1. The following are authorized by the SSRSB to approve purchase orders:

- 3.1.1. Director of Finance or Superintendent of Schools
- 3.1.2. Directors – Purchases \$10,001 or more
- 3.1.3. Coordinators – Purchases up to \$10,000
- 3.1.4. Budget Managers – (including School Principals) – Purchases Up to and including \$5,000,
- 3.1.5. The Director of Finance (or designate) approves all Purchase Orders with a value of \$10,000.00 or greater in addition to the approval provided by the Director of the applicable budget area.

4.0 PURCHASING THRESHOLDS not including HST

4.1. Goods and Services

- 4.1.1. Up to \$5,000: Authorized School Board personnel shall make every effort to obtain the best value for their money. Best value is interpreted as price, availability, quality, delivery time, practicality, after sale service and warranty. All documentation is to be kept together and forwarded to the Procurement Analyst.
- 4.1.2. Greater than \$5,000 and Less than \$25,000: A Purchase Requisition shall be forwarded to the Procurement Analyst accompanied by a minimum of three (3) written quotations, unless there are not three (3) qualified suppliers available, or the service is available through an existing Government of Nova Scotia or SSRSB Specific Standing Offer. All documentation is to be kept together and forwarded to the Procurement Analyst.
- 4.1.3. \$25,000 and Above: The high threshold procurement documents shall be posted on the PNS Procurement Web Portal by the Procurement Analyst unless available through an existing Government of Nova Scotia Standing Offer. A copy of the Tender Opening Form shall be submitted to the Director of Finance for approval.

4.2. Construction

- 4.2.1. Up to \$10,000: Authorized School Board personnel shall make every effort to obtain the best value for their money. Best value is interpreted as price, availability, quality, delivery time, practicality, after sale service and warranty. All documentation is to be kept together and forwarded to the Procurement Analyst.
- 4.2.2. Greater than \$10,000 and Less than \$50,000: A Purchase Requisition shall be forwarded to the Procurement Analyst accompanied by a minimum of three (3) written quotations, unless there are not three (3) qualified suppliers available, or the service is available through an existing Government of Nova Scotia or SSRSB Specific Standing Offer. All documentation is to be kept together and forwarded to the Procurement Analyst.
- 4.2.3. \$50,000 & Above: Construction requirements with an estimated value in excess of \$50,000 shall be posted on the PNS Procurement Web Portal by the Procurement Analyst. A copy of the Tender Opening Form shall be submitted to the Director of Finance for approval.

5.0 PROCESSES AND RESPONSIBILITIES OF STAFF

5.1. The initiator of a purchase shall:

- 5.1.1. Prepare a purchase requisition in SAP detailing all required information and

- 5.1.2. Release the requisition in SAP to allow the Procurement Analyst to convert the requisition to a Purchase Order and seek approval from an authorized Budget Manager. An authorized Budget Manager is a staff member who has been designated as such by the Superintendent of Schools or a Director for authorization and responsibility for one or more budget fund centres/funds/functional area combinations. Refer to Section 3 for more information.
- 5.2. The Authorized Budget Manager (or designate) shall:
 - 5.2.1. Review the PO within SAP by accessing it through ESS (Employee Self Service) utility.
 - 5.2.2. Determine if there are sufficient funds in the remaining budget.
 - 5.2.3. If in agreement, approve the PO in ESS.
 - 5.2.4. Ensure the PO is coded with the correct budgeted GL fund centre, fund and functional area.
- 5.3. For all purchase requisitions released, the Procurement Analyst (or designate) shall:
 - 5.3.1. Review the purchase requisition to ensure it has been completed properly.
 - 5.3.2. Determine the procurement method by referencing purchasing threshold guidelines in this policy (sole source, standing offer, three quotes, tender or RFP). Determine what vendor shall be used.
 - 5.3.3. Confer with Budget Manager to ensure the cost is acceptable.
 - 5.3.4. Process the purchase requisition by converting it to a purchase order in SAP.
 - 5.3.5. Review purchase order check for accuracy and ensure proper budgetary approval has been supplied in ESS
 - 5.3.6. Proceed with purchase by releasing the purchase order from ESS to the supplier offering best value.
 - 5.3.7. Ensure authorized signature is displayed on the PO document.
 - 5.3.8. Distribute purchase order copies to vendor and the requisitioner.
- 5.4. Upon receipt of goods/services, the Authorized Budget Manager (or designate, in most cases the Requisitioner) shall:
 - 5.4.1. Check goods received/service(s) provided for completeness, condition, compliance with purchase order, etc.
 - 5.4.2. Perform Goods Receipt in SAP for regular Purchase Orders or provide a signature on the Invoice for work related to Framework Orders indicating goods and services were received. Send the signed document to Account Payable for processing.
- 5.5. Accounts Payable staff shall:
 - 5.5.1. Match purchase order and signed supplier invoice or SAP Goods Receipt record; if no match exists, send to the Procurement Analyst for investigation.
 - 5.5.2. If all matches, apply payment data to appropriate account in Board's financial system;
 - 5.5.3. Issue cheque or EFT to supplier; and
 - 5.5.4. File documentation.

6.0 RFX DOCUMENT TYPES

- 6.1. High Threshold Purchasing documents are used for purchases detailed in higher value portions of section 5.0 above. Request for X (RFX) Documents may appear in several different formats including the following: Tender, Request for Proposal (RFP), Request for Construction (RFC), Request for Quotation (RFQ), Invitation to Quote (ITQ), Request for Standing Offer (RSO) and Request for Expression of Interest (REI).
- 6.2. Tender: Suppliers are invited to submit a sealed response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents.
- 6.3. Request for Proposal (RFP): Used when a supplier is invited to propose a solution to a problem, requirement, or objective. Suppliers are requested to submit detailed proposals (bids) in accordance with predefined evaluation criteria. The selection of the successful proposal is based on the effectiveness, value, and price of the proposed solution. Negotiations with suppliers may be required to finalize any aspect of the requirement.
- 6.4. Request for Construction (RFC): Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the tender documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications.
- 6.5. Invitation to Quote (ITQ) / Request for Quotation (RFQ): An invitation to quote for goods or products with a minimum specification. Award is usually made based on the lowest price meeting the specification. An ITQ/RFQ does not normally, but may sometimes, include evaluation criteria.
- 6.6. Request for Standing Offer (RSO): A public tender to provide commonly used goods or services. The term of the standing offer can vary in duration but will be clearly defined in the tender documents. RSOs may include evaluation criteria depending on the requirement. A SSRSB Standing Offer is usually covering a topic that is not specifically covered by the Provincial Standing Offer.
- 6.7. Request for Expression of Interest (REI): The Request for the Expression of Interest is similar to the Request for Proposal and is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.

6.8. General Preparation

- 6.8.1. Staff requiring a RFX document shall provide the Procurement Analyst all specifications, plans, drawings, material lists, conditions and a suggested list of qualified vendors who can provide the goods or perform the required services. These documents must be provided to the Procurement Analyst a minimum of ten business days prior to the posting date. The Procurement Analyst shall then prepare the appropriate RFX documentation.
- 6.8.2. If the services of a professional consultant or firm with specialized skills and/or knowledge are required to develop specifications/architectural designs for the RFX document, the request must be provided to the Procurement Analyst a minimum of ten business days prior to the tender or RFX being posted in order to ensure that a RFX request will be processed in time.
- 6.8.3. As a general rule, thirty to sixty calendar days will be required between the Procurement Analyst being notified of the RFX and the vendor starting construction work or supplying the goods/services.

6.9. Procurement Analyst's Role

- 6.9.1. RFX Documents shall be posted on the Nova Scotia Procurement web portal (www.gov.ns.ca/tenders). Advertising in local newspapers shall be at the discretion of the Procurement Analyst or designate for the purpose of advising bidders who may not have access to the provincial government's web portal, e.g. snow plowing, garbage removal, surplus bus sales, etc.
- 6.9.2. RFX Documents shall use language which is common in the general field of the product or service being requested and any special terms shall be clearly defined. They shall clearly identify the requirements for procurement, the evaluation method, evaluation criteria based on the purpose and objectives of this administrative procedure, and the weights assigned to each criterion.
- 6.9.3. Escape clauses shall be included in multi-year contracts.
- 6.9.4. RFX Documents shall clearly state the FOB (Free on Board) terms and locations for deliveries.
- 6.9.5. RFX Documents shall clearly specify a date, time and location for closing of the tender or RFP.
- 6.9.6. Tenders, RFQs, RFCs, and RSOs will be posted on the PNS Procurement web portal, for a minimum of ten (10) business days and RFPs and REIs will be posted on the PNS Procurement web portal for a minimum of fifteen (15) business days. The only exceptions are for emergency situations.
- 6.9.7. RFX submissions shall be received in a sealed envelope directed to the Procurement Analyst with the assigned tender or RFX number and the name of the bidder clearly visible on the exterior of the envelope. Fax or e-mail submissions shall only be accepted if indicated in the bid documents.
- 6.9.8. Upon receipt, sealed, faxed or e-mailed bids shall be initialed, date stamped and the time recorded by the Receptionist/Clerk. The Procurement Analyst (or designate) shall place it in a locked tender box ASAP at the Board's Office in Bridgewater.

- 6.9.9. RFX submissions received after the date and time specified for closing shall be recorded, but shall not be opened or considered further. They shall be returned unopened to the bidder.
- 6.9.10. A bidder's written request for withdrawal of a bid shall be accepted prior to the opening of the tenders. The withdrawn bids shall remain in the locked tender box until the closing date and time for the RFX opening. They shall be set aside unopened and shall not be considered further. The bids shall be returned unopened to the bidder.
- 6.9.11. RFX submissions shall be opened in public immediately after the closing date and time with a minimum of two School Board staff present. Reading of lump sum prices only shall take place at the tender opening.
- 6.9.12. RFX submissions shall be signed by an authorized representative of the company and witnessed. Unsigned bids shall be deemed incomplete and shall not be considered.
- 6.9.13. For RFX calls involving large purchases or contracts of a highly technical nature, a pre-tender meeting and/or site visit, as appropriate, may be scheduled for potential bidders to meet with end users to discuss requirements.
- 6.9.14. All inquiries from a potential bidder regarding a tender must be directed to the Procurement Analyst, who shall in turn, notify the individual requesting the RFX. The Procurement Analyst shall report the information back to the potential bidder.
- 6.9.15. After contracts have been awarded, bidders or any member of the public may request a listing of bidders and lump sum bid prices. All RFX documents and unit prices shall be subject to the provisions of the Freedom of Information and Protection of Privacy Act.
- 6.9.16. The Procurement Analyst shall review and tabulate the results of each tender as soon as possible after the opening of the RFX replies.
- 6.9.17. In the event that no bids were received, the Procurement Analyst may re-tender the requirements, time permitting, or obtain three (3) written quotations, after receiving approval from the Director of Finance or designate.
- 6.9.18. The Procurement Analyst shall use interviews with bidders, references, and/or consultants as necessary in order to clarify elements of a specific tender.
- 6.9.19. When analysis of RFX results has been completed, the Procurement Analyst, after consultation with the requesting individual or department, shall forward his/her recommendation to the Director of Finance for approval.
- 6.9.20. When a decision has been made and the successful bidder has been notified in writing, the PNS Procurement web portal will be updated with the successful bidder, date of award and for tenders, the award amount (not unit prices)..
- 6.9.21. After a RFX has been awarded, any extra work performed beyond the scope of the RFX must have approval by the original signing authority. Then the successful bidder will be issued a revised purchase order to cover the costs involved.
- 6.9.22. For service related RFXs, the recommended bidder must provide the SSRSB with a current Clearance letter from the Workers' Compensation Board of NS and a current Certificate of Liability Insurance prior to issuance of a purchase order.
- 6.9.23. The Procurement Analyst will ensure that RFX documents include or have attached the terms and conditions that govern the purchase of goods, services and construction. The SSRSB Terms and Conditions must be consistent with the Atlantic Terms and Conditions for the procurement of goods, services or facilities and the Construction

Contract Guidelines developed in collaboration with the Construction Association of Nova Scotia (CANS) for the procurement of construction.

- 6.9.24. The Procurement Analyst will utilize proper recordkeeping and Records Retention procedures. Documents are to be electronically stored, where practical, including the use of key Procurement documents being stored against the PO record within SAP and on the Finance Drive. After contracts have been awarded, access to RFX documents is subject to the Freedom of Information and Protection of Privacy Act through the issuing department.
- 6.9.25. At the request of a supplier who submitted a bid to a RFX, the Procurement Analyst shall conduct a supplier debriefing session to provide feedback. For tenders, RFCs and RFQs, only the bid prices are released. For other RFXs, information will be provided regarding how their submission compared to the criteria set out in the RFX document. There is to be no direct comparison of one RFX submission to another. If the supplier is not satisfied with the information provided in the debriefing, the supplier may file a complaint in accordance with the Supplier Complaint Process (SCP) as defined in the Public Procurement Act. The SCP is not a dispute resolution process, but rather is intended to handle supplier complaints and to improve faulty or misleading procurement processes. The SCP is an integral part of a fair and open Procurement Policy.
- 6.9.26. The Procurement Analyst shall endeavor to ensure proper communication with suppliers after the contract has been awarded. This shall include the following: Project Update Meetings for RFCs, Quarterly Update meetings for multi-year contracts for Goods & Services to help ensure SSRSB receives the value that was pledged during the RFX process. The concept of Value Added will also be promoted and tracked.

7.0 EVALUATION OF BIDS

Bids shall be evaluated not only on the price, but also on safety, quality, service level, production location, product specifications, delivery, past performance, references, environmental considerations, warranty and the capability of the bidder to meet the criteria stated in the RFX document. When evaluating bids, the evaluator(s) shall obtain best value.

8.0 CONFLICT OF INTEREST

Staff shall adhere to Policy # 640 Conflict of Interest For Employees whenever involved in any aspect of Procurement. Board Members shall adhere to the SSRSB By-Laws guidelines regarding Conflict of Interest. SSRSB personnel must ensure their conduct in relation to Procurement activity is consistent with the "duties of public sector entity employees" in the public Procurement Act. This includes a request for removal from a Procurement activity when a conflict of interest is perceived.

9.0 CONFIDENTIALITY OF INFORMATION

Until a decision has been made and the vendor has been notified in writing that they have been awarded the contracted business, all information received other than the bid price must be treated as "Confidential", and must not, under any circumstances, be divulged to any potential bidders. Confidential information should not be used for personal gain. Information given in the course of duty should be true and fair.

10.0 WARRANTIES

- 10.1. In matters relating to warranties, the Procurement Analyst shall ensure the following elements are considered:
- 10.1.1. Vendors have clearly provided details of terms and conditions of warranties;
 - 10.1.2. End users are instructed to ensure preventive maintenance requirements are met;
 - 10.1.3. End users are instructed to check terms and conditions of warranties prior to affecting repairs;
 - 10.1.4. End users are instructed to utilize warranty coverage whenever possible.

11.0 ENVIRONMENTAL AND SAFETY CONCERNS

- 11.1. In matters relating to environmental concerns, the Board's Occupational Health and Safety Officer shall work in conjunction with the Procurement Analyst to ensure the following elements are considered when goods and services are purchased or disposed of:
- 11.1.1. Product specifications and product future use do not pose any unnecessary environmental or personal risk.
 - 11.1.2. Materials are suitable for their intended environment.
 - 11.1.3. All employees using these materials are provided with the appropriate Material Safety Data Sheet(s) (MSDS) and proper personal protective equipment required for their use.
 - 11.1.4. All employees give proper adherence to Workplace Hazardous Materials Information System (WHMIS) documents and procedures.

12.0 ALTERNATIVE PROCUREMENT PRACTICES

In order for the procurement process to balance the need for open, competitive opportunity with the demands of urgent or specialized circumstances, alternative procurement practices have been created. These circumstances are detailed in Appendix B of this document. These circumstances must be used only for the purposes intended and not to avoid competition or used to discriminate against specific suppliers. To ensure proper use, a form is completed for each occurrence, signed by the Director of Finance, filed for future reference and maintained for audit purposes.

13.0 YEAR END PURCHASE REQUESTS

In order to ensure that a request will be processed prior to the fiscal year end, all requests (requisitions), should be received by the Procurement Analyst by March 1 or any other date that would reasonably allow the item or service to be completed before year end, without creating an emergency situation.

14.0 TELEPHONE/CELL PHONE REQUESTS

All telephone, cell phone, blackberry and pager requests must be documented on the appropriate form and authorized by the appropriate Director, then forwarded to the Procurement Analyst or designate, who shall forward it onto the vendor for processing.

15.0 PETTY CASH

In order to reduce the number of purchase orders created for minimal amounts, each school or the Board office may maintain a petty cash account for small purchases, to a recommended maximum

of \$300. A summary sheet with receipts attached and approved by the Principal or Director of Finance, shall be forwarded to the Regional office for replenishment as required.

16.0 BOARD CREDIT CARDS

- 16.1. The total credit limit is not to exceed \$25,000, with no individual to have a limit exceeding \$5,000 maximum.
- 16.2. Credit Cards shall be issued and authorized by the Director of Finance.
- 16.3. Credit Card holders shall use the card only to purchase goods and services within cardholder's limits, in accordance with the approved budget and/or within their area of responsibility. Card holders are not to use the card for personal purchases.
- 16.4. Credit Card holders shall ensure that all charges are approved and receipts forwarded to the Finance Department for timely payment, to avoid interest charges.
- 16.5. Purchases that are for the card holder's own travel expenses shall be reviewed and approved by the card holder's supervisor.
- 16.6. Banks require that credit cards not be in the name of the School Board but in the name of the individual in care of the School Board. Any cardholder must sign a credit agreement with the Board.
- 16.7. Credit Card purchases are intended to be used primarily for their own training, conferences, seminars, memberships, workshops, meal allowances, travel expenses, hotel accommodations, mileage and some low value purchases. The use of a credit card to obtain tangible items, for orders greater than \$1000.00, should not be undertaken without prior consent of the Procurement Analyst. Splitting an individual transaction into smaller amounts to circumvent a set limit is not permitted.
- 16.8. Improper use of the card may result in disciplinary action and/or the revoking of credit card privileges.

17.0 GIFT CARDS

- 17.1. The purchase and use of gift cards should be avoided when possible. If they are used, the following must be followed:
 - 17.1.1. Prior approval from a Principal, Director or the Superintendent of Schools.
 - 17.1.2. The amount is limited to \$50.
 - 17.1.3. The user must provide a written log to indicate what the card was used for. This document must be kept on file for audit purposes.
 - 17.1.4. Gift cards are not to be used for the financial gain for staff/employees.

18.0 FORMS

All forms related to the purchasing process shall be available on the SSRSB website or via Finance Services staff.

19.0 TECHNOLOGY ORDERS

All technology items must be requested through the Technology Services Group under the Operations Department. Many items are on Standing Offers. Requests to purchase these items should be directed through the Executive Assistant to Director of Operations. She will ensure this policy is followed. This applies regardless of the value of the purchase. Examples include computers, lap tops, servers, printers, projectors, tablets, software, Apple Product etc. The

Technology Services Group will only support equipment obtained in this manner. The group will ensure the proper spec and standard are purchased and the equipment is configured to fit your needs before it is delivered to the appropriate end user location.

20.0 UNSOLICITED PROPOSALS

In order to promote innovation, SSRSB has defined a process to deal with unsolicited proposals. When an unsolicited proposal is received, the Board may consider a range of options, including a pilot project, partnership, or other arrangement, that will be undertaken to assess the merit of the proposal as stated in the Province of Nova Scotia Guide to the Submission and Evaluation of Unsolicited Proposals. All unsolicited proposals must be authorized by the Director of Finance or Superintendent of Schools.

21.0 RESPONSIBILITIES

It shall be the responsibility of the Superintendent of Schools to ensure these administrative procedures are followed.

22.0 DELIVERABLES

- 22.1. In October of each year, the Director of Finance will provide a report to the Board detailing the following:
- 22.2. Number of Purchase Orders, produced within SAP, for the previous fiscal year.
- 22.3. Number of formal High Threshold Purchasing documents issued in the previous fiscal year.
- 22.4. Number of Alternate Purchasing Procedure Documents issued in the previous fiscal year.
- 22.5. Number of Violations of the Procurement Policy that were noted in the previous fiscal year.

Internal Controls Continued...

- Controls relevant to a school include:
 - Entering data into SchoolCash.net **correctly** and on a timely basis
 - Completing bank reconciliations within 1 week of receiving the bank statement
 - Generating/reviewing reports
 - Completing School Based Funds Forms
 - Following the proper procedures for monies received for deposits and disbursements
 - Filing

Internal Controls Continued...



- Filing
 - All financial records should be filed in the binder filing system. (Binding Cases can also be used as they are easier too handle and store.)
 - All Deposits in a separate binder in numerical order.
 - All Cheques (Void cheques included) in a separate binder in numerical order.
 - Bank Rec, Bank Statement, Report 10, and HST by month in a binder.
 - Transfers in a separate binder in numerical order.
 - Refer to Page 29 of the School Based Funds Handbook

Internal Controls Continued...

- Monthly Financial Statements:
 - Bank Reconciliation (Date must reflect the last day of the month. e.g. November 30 or December 31, no matter what the bank statement reflects as an ending date.)
 - HST
 - Principal Reports



Internal Controls Continued...

- Forms
 - All schools will use standard forms developed and provided by the Financial Services Department which are available on the website for printing, as stated in section 9 of the school Based Funds Policy 530.

Internal Controls Continued...

- School Based Funds Forms:
 - Cheque Request Form
 - Referee Payment Request Form
 - Gas/Travel Form
 - Petty Cash Reconciliation
 - Deposit Form
 - Fundraising Application Form
 - School Dance Collection Form



Internal Controls Continued...

- **About Forms:**
- All schools will use standard forms developed and provided by the Financial Services Department which are available on the website for printing. They will be revised periodically as required. The forms are to ensure proper internal controls within the schools as well as to protect all Region employees. Special purpose forms may be created and used **only** if they have been approved by Financial Services:

Internal Controls Continued...

- **Cheque Request Forms:**
 - A cheque request form must be used anytime a person (not a business) is requesting payment. The original receipt/invoice must be attached to the form. (A debit or credit card receipt is **not sufficient**). The form is to be filled out, in full, by the person requesting the cheque. After the form is approved by the Principal and the cheque has been written, file the form and the attached receipts/invoices in numerical order by cheque number.

Internal Controls Continued...

- **Referee Payment Request Form:**
 - This form is to be filled out by the Coach/Referee. It shows which games the referee is being paid for. After the form is approved by the Principal and the cheque has been written, file the form and the attached receipts/invoices in numerical order by cheque number.

Internal Controls Continued...

- **Gas/Travel Payment Form:**
 - This form is filled out by the person that is giving/receiving the stipend for travel to a sporting/class event. A stipend is a set amount agreed on by the school for a certain travel distance. If the person traveling is being reimbursed for the full amount of gas by receipt, they must fill out a Cheque Request Form, not a Gas/Travel payment form. After the form is approved by the Principal and the cheque has been written, file the form and the attached receipts/invoices in numerical order by cheque number.

Internal Controls Continued...

- **Petty Cash Reconciliation Form:**
 - The purpose of the Petty Cash Reconciliation Form is to show that the monthly cash flow opening balances, expenses and ending balance and to make sure that the balances match and are correct. Attach the form and invoices/receipts to the cheque written to replenish the petty cash and file in numerical order in your records.

Internal Controls Continued...

- Deposit Form
 - **All Staff/Volunteers** fill out this form when bringing money to the office. Give the money and the completed Deposit Form to the designated individual in the school office who is responsible for counting the money. The school Administrative Assistant signs, dates and enters the receipt number on the form to verify and then files the form with the deposit.

Internal Controls Continued...

- **Fundraising Budget Form (School Based):** This form is filled out by the group/team/class that will be fundraising during the school year. It should show their expected income and expenses from the fundraiser/fundraisers they will be having. This form will help to ensure that the expected net income from the fundraiser/fundraisers is reasonable. After the form is approved by the Principal, file with the August Bank statement.

Internal Controls Continued...

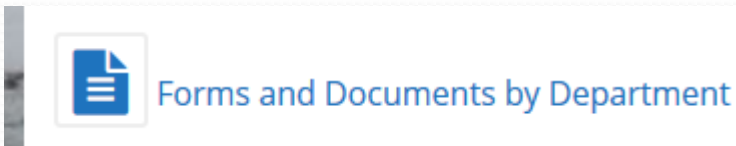
- **School Dance Collection Form:**
 - Back-up required for cash received at dances. Give the money and the completed form to the designated individual in the school office who is responsible for counting the money. The school Administrative Assistant signs, dates and enters the receipt number on the form to verify and then files the form with the deposit.

Internal Controls Continued...

- To find the Finance forms Depot:
- From the SSRCE website click on For Staff



- Click on Forms and Documents by department



- Click on Finance



- Scroll down to School Based Funds

SCHOOL BASED FUNDS

- Cheque Request Form
- Deposit Forms for Envelopes
- Deposit Summary Form
- Petty Cash Reconciliation
- Referee Payment Request Form
- Gas Travel Payment Request Form
- Bank Account Listing
- Activity-Fundraiser Money Collection List
- Cash Reconciliation School Dance
- Fundraiser Summary Form
- SS School Based Funds Handbook September 2018
- Financial Guidelines For SSRCE Athletic Teams, Clubs, Class Trips, and Other Projects

Internal Controls Continued...

- Cheque Controls:
 - Cheque Request Form-signed
 - Original invoice/receipt
 - Debit/credit card slips/statements are not acceptable
 - Enter invoice number on cheque
 - Do not pre-sign cheques for any reason
 - Do not use a signature stamp
 - Do not write a cheque to 'CASH'
 - Do not sign your own cheque
 - Store unused cheques in secured (locked) location
 - Keep voided cheques in numerical order in you records

GOOGLE INC.
1600 AMPHITHEATRE PARKWAY
MOUNTAIN VIEW, CA 94043

CHECK NUMBER: 000230000
CLIENT ID: 000000
CHECK DATE: MARCH 25, 2009

Pay to the order of: JOHN DOE MAIN STR 12-134 USD *****212.00
12356 CITY X COUNTRY Y OR ORDER

THE SUM OF TWO HUNDRED TWELVE AND 00/100 U.S. DOLLAR

Payable at: CITIBANK, N.A. NEW CASTLE, DE For: Citibank Europe plc
AUTHORIZED SIGNATURE

⑆959047889⑆ ⑆000434209⑆ 38787285⑆

Internal Controls Continued...



- Deposit Controls:
 - Deposit Form
 - Funds stored in locked safe
 - Cash in excess of \$1000.00 shall not be left in the schools on weekends or holidays
 - Always count money with another individual
 - Print receipts from SchoolCash.net for all funds received
 - File all deposits and back up in numerical order ie:
 - Deposit Form
 - Receipts
 - One Page Bank Deposit
 - Class List
 - Any other deposit information

Common Mistakes

- Invoice Numbers
- Cheques with Multiple Invoices
- HST
 - How to Print Report Correctly
 - How to Enter Rebate Correctly
- General Ledger(GL)/Cost Centre Name
- Redistributes (Date, Category Name, GL)
- Reimbursements (Category Name)
- Adding a Record (Debit/Credit Memo)
- Voiding a Cheque
- Stale Dated Cheque (Year End Outstanding)
- Date
- EFT's from Region (Allocations, Donations, Awards)
- Transfers vs Bank Transfers



Common Mistakes Continued...

- Invoice Numbers
 - Invoice numbers have to be entered in 2 spots in the Schoolcash.net Cheque Screen.

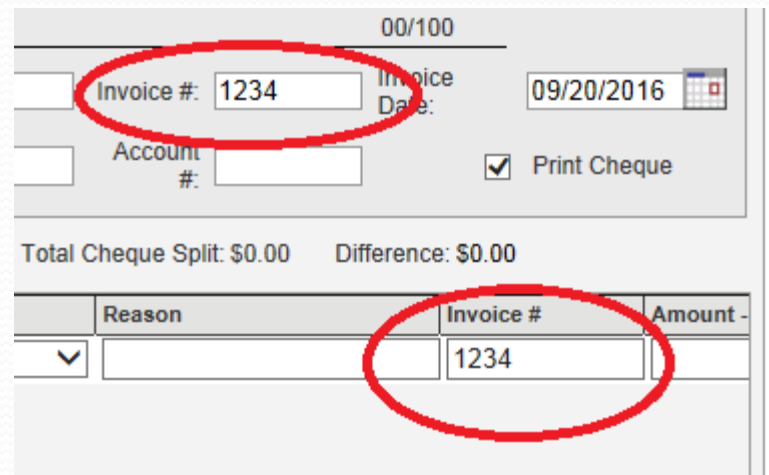
00/100

Invoice #: 1234 Invoice Date: 09/20/2016

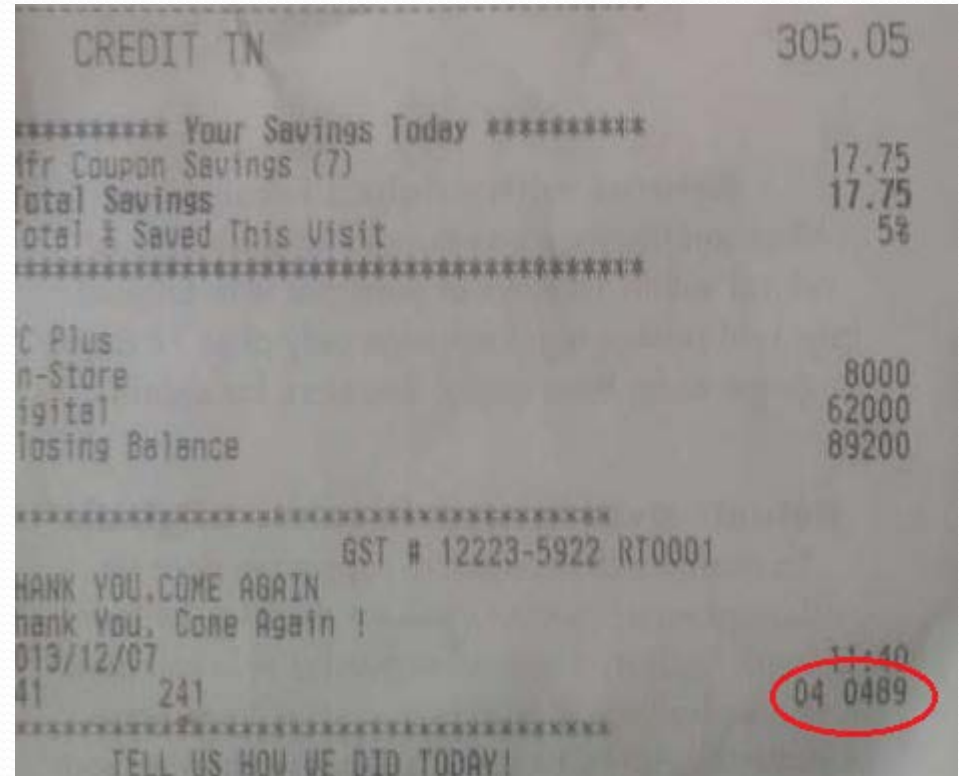
Account #: Print Cheque

Total Cheque Split: \$0.00 Difference: \$0.00

	Reason	Invoice #	Amount -
▼		1234	



Invoice Numbers



Superstore Invoice

Invoice Numbers

DOLLARAMA

789 Memorial Avenue
Thunder Bay ON P7B 3Z7
GST 863624433
WWW.DOLLARAMA.COM

NATIVE SALE

HAIR COLORING	2.00
SHOPPING BAG	1.25
FIGURINE SET	1.50
FIGURINE SET	1.50
FIGURINE SET	1.50
3 TENNIS BALLS	1.50
TENNIS RACKET	3.00
TENNIS RACKET	3.00
STITCH-IT SEWING	1.25
FLIP FLOPS	2.00
FLIP FLOPS	2.00
DOLL	2.00

BAND NUMBER: 18565963

TOTAL	\$22.50
CASH	\$25.00
CHANGE	\$2.50

NO EXCHANGE
NO RETURN
THANK YOU FOR SHOPPING AT DOLLARAMA

2013-07-18 18:39:09
000802 02 0202 0216

CANADIAN TIRE 154
686 Queenston Rd, Hamilton
Store (905) 560-1601
Auto Service (905) 560-1331
Auto Parts (905) 560-1221
REG #: 4 10/17/2012 19:34:36 TRANS #: 88
OPERATOR #: 154045 Float: 001

SAFEWAY

STORE MGR GINA PRATHER 408-867-0180
THANK YOU FOR SHOPPING WITH US!

CHANGE	6.87
TOTAL SAVINGS	6.67

23/10 11:02 0919 05 0071 3901

DOLLARAMA
ALL AT \$1
NO EXCHANGE
NO REFUND

DATE 29/09/1907 SAT

3%	01.00
TAXABLE 1%	\$3.00

FEDERAL TAX	\$0.18
PROVINC. TAX	\$0.24
TOTAL	\$3.42
CASH	\$4.00
CHANGE	\$0.58

GST #: 863624433

3052 802
TIME 10:50 #1.375927

Common Mistakes Continued...

- Cheques with Multiple Invoices
 - Enter the first invoice, making sure to indicate the invoice number in the invoice # fields.

00/100

Invoice #: 1234 Invoice Date: 09/20/2016

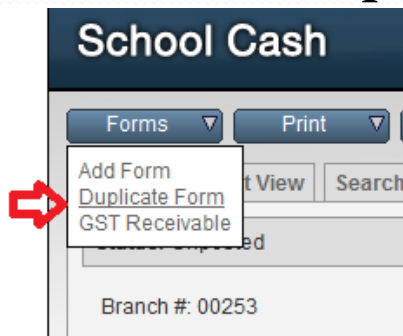
Account #: Print Cheque

Total Cheque Split: \$0.00 Difference: \$0.00

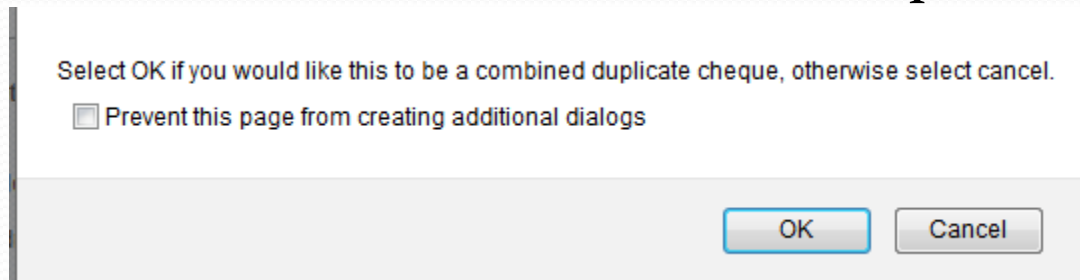
	Reason	Invoice #	Amount -
▼		1234	

Common Mistakes Continued...

- Cheques with Multiple Invoices
 - After all fields in the cheque screen are filled, go to Forms then Duplicate form to add the next invoice.



- Press OK on the Combined Cheque Warning



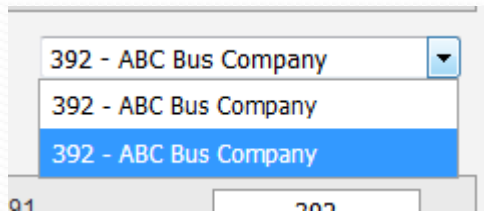
Common Mistakes Continued...

- Cheques with Multiple Invoices
 - You will notice you are on a new form by checking two things:
 - The Invoice # Field is now Blank



A screenshot of a form field labeled "Invoice #:" followed by an empty text input box.

- The Cheque Number is the same.



A screenshot of a dropdown menu. The menu is open, showing three identical entries: "392 - ABC Bus Company". The top entry is selected and highlighted in blue. Below the dropdown, there are two input fields, one containing "01" and the other containing "392".

Common Mistakes Continued...

- Cheques with Multiple Invoices
 - Repeat the process until all invoices for the same vendor/person have been entered. There is no limit to the amount of duplicate forms that can be entered.

School Cash

Green Acres Public School - Green Acres General Account

Forms Print Update Suppliers Add To Ledger Main Menu

Detail View List View Search

Status: Unposted Last Updated: 4/16/2019

Branch #: 00123 Account #: 315-354-0 393
 Cheque requested by: Form: 1 / 1

Cheque Information

392 Previous Cheque Number 393 Cheque Number

Pay To The Order Of: Date: 04/16/2019
 Address: Amount:
 City: Prov/State: PC/Zip: Tax #: 00/100
 Re: Invoice #: Print Cheque
 Attention: Account #:

Add Category Add Memo Tax Calculator Total Cheque Split: \$0.00 Difference: \$0.00

Category Name	Cat. #	HST Paid	HST Rebate	100% Rebate	Amount
		\$0.00	\$0.00	\$0.00	\$0.00

Total Categories: 1

Delete Void Cheque




Common Mistakes Continued...

- HST
 - When writing a cheque from a reimbursement category do not enter the HST. The Region claims the tax on all reimbursements.
 - HST rebate is to be done monthly as required by the Canada Revenue Agency.
 - When filling out the HST form for rebate the start date is always the first of the month to the last day of the month.
 - The Canada Revenue Agency will send back any form that is for more than 1 month or that has the incorrect dates listed..
 - Always click the **Earliest Date Button** for the start date on report 14, (HST) and the last day of the month for the end date.

Common Mistakes Continued...

- HST Continued
 - HST cannot be claimed on and cheques written from a Reimbursement Category.
 - HST cannot be claimed on any food items. (cafeteria, breakfast program, meals.)
 - HST cannot be claimed on an items for resale at a profit.
 - Example: School Clothing for profit, Year Book sales for profit, raffle items for profit, etc.
 - HST on books is 100% rebated and is indicated on the HST Report.
 - To claim the 100% HST Enter the HST amount in the 100% Rebate Field in the Issue Cheques Screen.

Add Category		Add Memo		Tax Calculator		Total Cheque Split: \$0.00		Difference: \$0.00	
Cat. #	HST Paid	HST Rebate	100% Rebate	Amount	GL Cost Centre				
	\$0.00	\$0.00	\$0.00	\$0.00					



Common Mistakes Continued...

- HST Continued
 - HST is to be entered as a deposit through the Deposit screen, **NOT as an add record through the Reconciliation Screen or as a Bank Transfer.**
 - The HST deposit should then be filed in numerical order with the regular deposits.

Common Mistakes Continued...

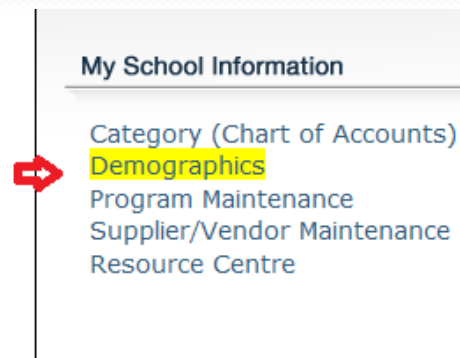
- GL/Cost Centre Name
 - When writing a cheque from a reimbursement category make sure to scroll over and select the correct GL/Cost Centre Name.

Category Name	Cat. #	HST Paid	HST Rebate	100% Rebate	Amount
Reimbursements:Supplies ▼	7002			0	150.00

ate	100% Rebate	Amount	GL Cost Centre	GL Name	Memo
0		150.00	<ul style="list-style-type: none"> Breakfast program Healthy Active Living Heathly Promoting Schools Heritage Fair Travel Library Student Success Plan Supplies 	▼	
					Total Categories: 1

Common Mistakes Continued...

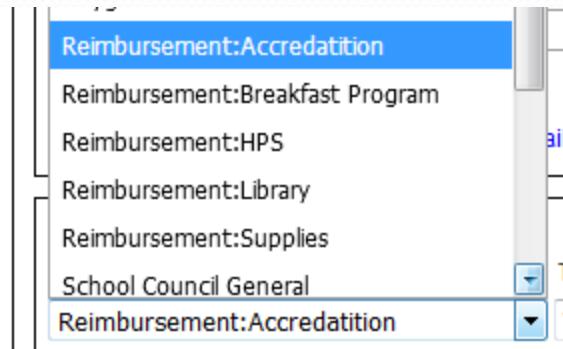
- Printing Reimbursement Requisition Forms
 - Update reimbursement category in Demographics Screen



- Always pick the Earliest Date Button for your report start date and the current day as your end date.

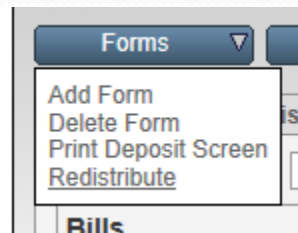
Common Mistakes Continued...

- Printing Reimbursement Requisition Forms
 - Select the Correct Reimbursement Category



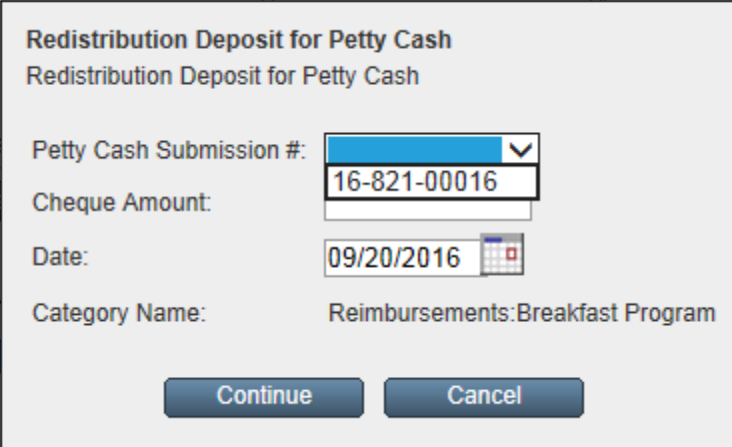
Common Mistakes Continued...

- Redistributes
 - To enter an EFT from the Region for a reimbursement that you sent in:
 - In the Deposit Screen click on Forms then Redistribute



Common Mistakes Continued...

- Select the Claim Number you wish to redistribute



The screenshot shows a dialog box titled "Redistribution Deposit for Petty Cash". It contains the following fields and controls:

- Redistribution Deposit for Petty Cash** (Title)
- Redistribution Deposit for Petty Cash** (Subtitle)
- Petty Cash Submission #:** A dropdown menu with the value "16-821-00016" selected.
- Cheque Amount:** A text input field.
- Date:** A date picker showing "09/20/2016".
- Category Name:** A text field with the value "Reimbursements:Breakfast Program".
- Continue** and **Cancel** buttons at the bottom.

- The date and the amount cannot be changed in this screen

Common Mistakes Continued...

- Press continue until you are back to the deposit screen
- Check the Category Name to see if it is correct

Category Total: -\$50.46

Category Name	Cat. #	Amou
▶ Reimbursements:Breakfast Program	7004	

- Change the Category Name if needed

Common Mistakes Continued...

- Scroll and pick the correct GL/Cost Centre Name
 - By picking the GL/Cost Centre Name, the program will automatically apply the amount to the correct Reimbursement Requisition Form effectively zeroing it out. You can see this by reprinting any claim.

Reason	GL Cost Centre	GL Name
Claim # 16-821-00016		
<		
		amount: 18
<input checked="" type="checkbox"/> <input type="checkbox"/>		


Breakfast program
Healthy Active Living
Healthy Promoting Schools
Heritage Fair Travel
Library
Student Success Plan
Supplies

Common Mistakes Continued...





- Change the date to the date the EFT was deposited into the bank account

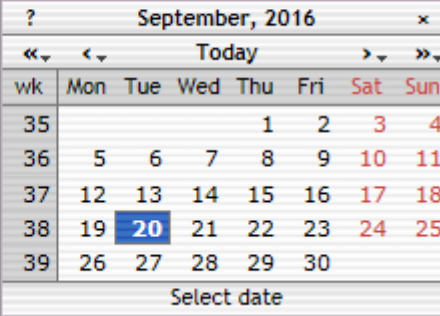
Deposit #:

Night Wallet #:

Date: 

Form: 2



September, 2016							
Today							
wk	Mon	Tue	Wed	Thu	Fri	Sat	Sun
35				1	2	3	4
36	5	6	7	8	9	10	11
37	12	13	14	15	16	17	18
38	19	20	21	22	23	24	25
39	26	27	28	29	30		

Select date

Common Mistakes Continued...

- If the EFT from the Region shows multiple claims/disbursements on one form, they must all be entered as one deposit.

SOUTH SHORE REGIONAL SCHOOL BOARD
 69 Wentzell Drive, Bridgewater, NS B4V 0A2
 ☎ 902-541-3015 ☎ 902-541-3060
 ✉ payables@ssrsb.ca

3060

VENDOR NUMBER	: 21008938
VENDOR REFERENCE	:
NOTIFICATION	: We have settled the items listed below with a bank transfer to your bank account.

Reference No.	Invoice Date	Document	Description	Gross Amount	Payment Amount
313 5367-5368	2018.03.23	3558111035	313 5367-5368 Misc Done for Califra ✓	800.00	*****800.00✓
BRKFST PGM 2ND P	2018.03.31	3558111229	313 FHCS Breakfast Pgm 2nd Fmt ✓	450.00	*****450.00✓
18-313-00026	2018.03.29	3558111333	313 DO SUPLS MATTHEW DOGGAN/GINA SH ✓	1,466.13	*****1,466.13✓
18-313-00027	2018.03.29	3558111334	313 02 PATRICK O'LAUGHLIN/CARPENTER ✓	2,337.77	*****2,337.77✓

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DEPOSIT ADVICE ONLY

DEPOSITED

***FIVE THOUSAND FIFTY-THREE Dollars and
 90/100 Cents***

CAD \$*****5,053.90*

TO THE ACCOUNT OF:

EFT Information	
Transaction Number	: 2556055534
Payment Date	: 2018.04.12
Bank Number	: 0000000000
Bank Name	: 0000000000

If you change your financial institution and/or account number you must notify the accounts payable department at the above address.

NON-NEGOTIABLE

School Cash

Green Acres Public School - Green Acres General Account

Forms Itemize Print Add To Ledger Currency Main Menu

Detailed Receipt Quick Receipt List View

Money handed in by:

Include For Deposit

Bills		Rolled Coins		Loose Coins		Cheques Detail			
	Qty	Amount		Qty	Amount	Qty	Amount	Total	
\$5	<input type="text"/>		1¢	<input type="text"/>		1¢	<input type="text"/>	<input type="text"/>	
\$10	<input type="text"/>		5¢	<input type="text"/>		5¢	<input type="text"/>	<input type="text"/>	
\$20	<input type="text"/>		10¢	<input type="text"/>		10¢	<input type="text"/>	<input type="text"/>	
\$50	<input type="text"/>		25¢	<input type="text"/>		25¢	<input type="text"/>	<input type="text"/>	
\$100	<input type="text"/>		50¢	<input type="text"/>		50¢	<input type="text"/>	<input type="text"/>	
			\$1	<input type="text"/>		\$1	<input type="text"/>	<input type="text"/>	
			\$2	<input type="text"/>		\$2	<input type="text"/>	<input type="text"/>	
Total Bills:		\$0.00	Total Rolled:		\$0.00	Total Loose:		\$0.00	
							Cheque Total:		\$0.00

Add Category Add Memo Cash Total: \$0.00 Deposit Total: **\$0.00** Balance: **\$0.00**

Category Total: \$0.00

Category Name	Cat. #	Amount	Reason
		\$0.00	

Total Amount: 1 Total Categories: 1

Deposit #:

Night Wallet #:

Date:

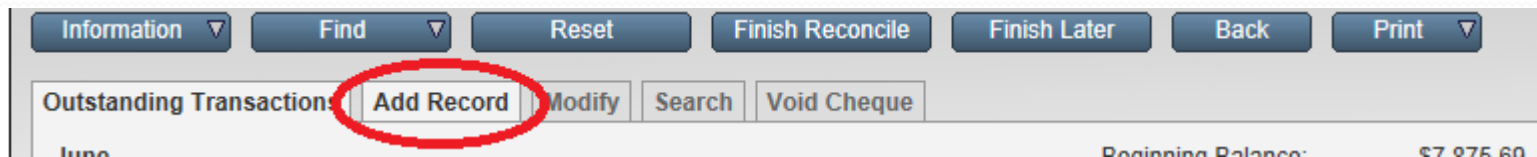
Form: 1 / 1

Common Mistakes Continued...

- Regular Region EFT's –Allocations, Donations, Awards
 - Enter a EFT that you have received from the region through the deposit module. **DO NOT add a record or use the Bank Transfer module.**
 - Print all the required deposit material from SchoolCash.net, attach the EFT paper and file with your deposits in numerical order.

Common Mistakes Continued...

- Adding a Record (Debit/Credit Memo)
 - The **ONLY** reasons for adding a record:
 - Voided Cheque Cashed
 - Bank Interest/Charges
 - Debit Machine Sales
 - Add a record from the Reconciliation Screen.



Common Mistakes Continued...

The screenshot shows a software interface for managing transactions. At the top, there are several buttons: 'Information', 'Find', 'Reset', 'Finish Reconcile', 'Finish Later', 'Back', and 'Print'. Below these is a navigation bar with 'Outstanding Transactions', 'Add Record', 'Modify', 'Search', and 'Void Cheque'. The main area is titled 'Add Record' and contains two columns of input fields. The left column includes fields for Date (06/30/2016), Category, Transaction Type, Transaction #, Description, Memo, GL Cost Centre, and GL Name. The right column includes fields for Debit, Credit, HST Paid, HST Rebate, 100% Rebate, Amount - No HST, and Amount - Before HST. At the bottom left, there are two small buttons with checkmark and 'x' symbols.

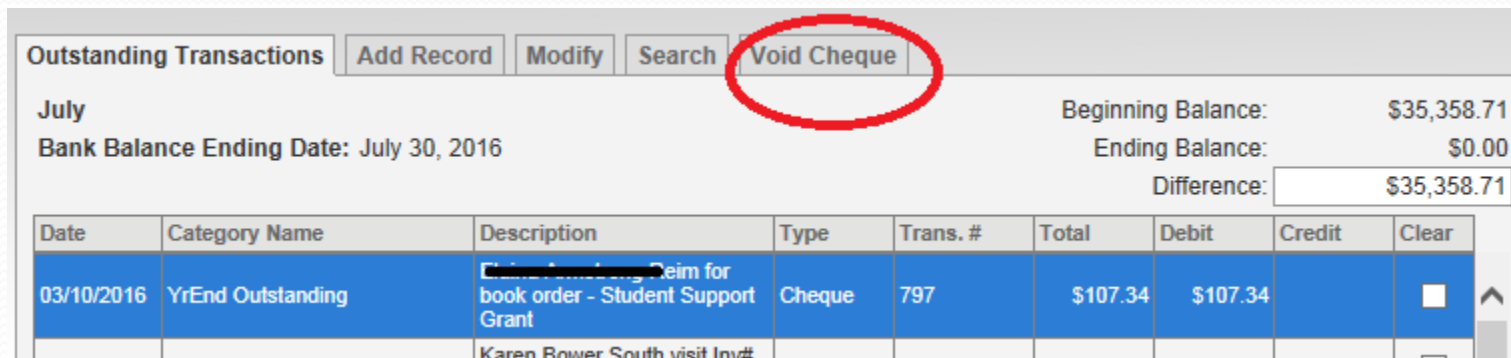
- **Never** use the Add Record module for HST or EFT's

Common Mistakes Continued...

- Voiding a Cheque
 - There are three ways to void a cheque:
 - In the cheque screen before it is added to the ledger.
 - In the Ledger
 - In the Reconciliation Screen

Common Mistakes Continued...

- Voiding a stale dated cheque with the YrEnd Outstanding category name:
 - In the Reconciliation Screen, click to highlight the cheque blue then click on the Void tab.




The screenshot shows a software interface for reconciliation. At the top, there are several buttons: 'Outstanding Transactions', 'Add Record', 'Modify', 'Search', and 'Void Cheque'. The 'Void Cheque' button is circled in red. Below the buttons, the month 'July' is displayed, along with 'Bank Balance Ending Date: July 30, 2016'. To the right, there are balance fields: 'Beginning Balance: \$35,358.71', 'Ending Balance: \$0.00', and 'Difference: \$35,358.71'. Below this is a table with the following data:

Date	Category Name	Description	Type	Trans. #	Total	Debit	Credit	Clear
03/10/2016	YrEnd Outstanding	[REDACTED] Reim for book order - Student Support Grant	Cheque	797	\$107.34	\$107.34		<input type="checkbox"/>
		Karen Bower South visit Inv#						<input type="checkbox"/>

Common Mistakes Continued...

- Enter the reason the cheque is being voided.

Outstanding Transactions | Add Record | Modify | Search | Void Cheque

 Are you sure you want to void this cheque?
If yes then enter the reason for the change.

The reason the void cheque is being made.

Transaction # Date Cheque Total

797	03/10/2016	\$107.34
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Debit	Description	Category Name
107.34	██████████ Reim for book order - Student Support Grant	YrEnd Outstanding

Visible Records: 1 - 1 Total Records: 1

Cancel Continue

Common Mistakes Continued...

- Change the Category Name from YrEnd Outstanding to the proper Category Name:

Information Find Reset Finish Reconcile Finish Later Back Print

Outstanding Transactions Add Record Modify Search Void Cheque

! Are you sure you want to void this cheque?
If yes then enter the reason for the change.

The reason the void cheque is being made.

Stale Dated

Transaction # Date Cheque Total

797 03/10/2016 \$107.34

Debit	Description	Category Name
107.34	Reim for book order - Student Support Grant	YrEnd Outstanding

Visible Records: 1 - 1 Total Records: 1

✓ ✕

Cancel Continue

Common Mistakes Continued...

- Date:
 - Adding a Record:
 - Make sure the date corresponds with the date shown on the bank statement
 - Deposits:
 - Make sure to update the date of your deposit before printing and adding to the ledger
 - Reimbursements need to be back dated to the date they were deposited

Common Mistakes Continued..

- Category Transfer vs Bank Transfer
 - Category Transfers are done in SchoolCash.net to move funds from 1 Category to another. For example, student council is gifting the hockey team with \$50.00. A category transfer from Student Council to Hockey would be done.
 - Bank Transfer-**NEVER USE**. Bank transfer is when money from one bank account is moved to another bank account. This should never be done. All money is to be moved by writing cheques.
 - Transfers should **NEVER** be done from a **Region Category (Noon Supervision, SAC, etc.)** to a **School Based Funds Category (Classroom, Cafeteria, Class Trips, Sports, etc.)**
 - If you are unsure how to record a transaction please contact KIM

School Based Funds Summary

- Only one Operating Bank Account is to be maintained for school-based funds (exception of Student Council Account).
- All funds are to be deposited on a timely basis.
- Receipts are to be issued for cash received whenever possible or feasible.
- All disbursements are to be made by cheque. Disbursements of a minor nature may be used by petty cash.

School Based Funds Summary Continued...

- Printed, pre-numbered cheques must be used and voided cheques must be maintained to complete the number sequence with signature block removed.
- Principal or his/her designate must authorize all expenditures prior to any commitment being made of any school funds.
- Three or four signing officers are required for the account (usually the Principal, Vice-Principal).
- Cheques are not to be signed in advance for any reason

School Based Funds Summary Continued...

- All invoices are to be reviewed by signing officer and approved prior to payment.
- All funds associated with school related activities must be administered through the school office.
- School financial records, including receipts, invoices, bank statements and cancelled cheques must be kept up-to-date and fully accessible at all times.
- All investments must be at no risk and all interest must be reported as revenue from interest and then becomes part of school funds.

School Based Funds Summary Continued...

- Bank reconciliations must be done monthly and a copy signed and dated by principal and kept on file.
- Financial reports for all special interest groups (e.g. student council, etc) should be prepared on a regular basis and given to the advisor for review.
- Itemized category reports such as overall calculation of canteen revenue may be used to advise principal of problems (e.g. revenue from canteen should equal or exceed expenditures).

School Based Funds Summary Continued...

- The school must maintain all supporting documents for at least seven (7) years.
- The financial year for school-based funds is April 1-March 31 in any year.
- Purchases are to be made in accordance with established policies and procedures.
- **Under no circumstances are school funds to be used for personal benefit or gain.**

School Based Funds Summary Continued...

- Cheques that are payable to any one of the signing officers, must be signed by two other signing officers.
- File school-based fund documentation for easy access and referral.
- All disbursements must be supported by vouchers, invoices and or receipts (hand-written receipts not acceptable).
- HST rebates must be prepared monthly as per request by Canada Revenue Agency.

School Based Funds Summary Continued...

- Record all financial transactions in SchoolCash.Net.
- Wages are not to be paid by school bank account.
- Personal bank accounts are not to be used for school bank accounts.
- Verify outstanding cheques have cleared the bank. If cheque is over 180 days old, it should be voided.
- **All of the above can be found on page 47 of the School Based Funds Handbook.**



Questions