

TO: Secretary-Treasurers
Superintendents
School Division/Districts

Dear Sir/Madam:

As you know, the government has indicated its intention of limiting the proportion of budget that school divisions can spend on administration. The intent of this provision is to ensure that as many resources as possible are devoted to the direct support of students' learning.

The FRAME Committee has reviewed the definitions related to administrative expenditures and other related matters and made a number of recommendations that the Minister has approved. Included is a change to the reporting of Curriculum Consulting and Development expenditures whereby the administration limit will apply only to the administration component of that program. A new FRAME program will be established for those administration costs. Other Curriculum Consulting and Development costs will not fall within the administration limits.

The Minister has also approved a recommendation that costs of liability insurance, which is primarily related to school liability, will be regarded as outside the limits. In addition, the calculation of administration costs related to self-funded expenditures (i.e. fully offset by incremental revenues) will be adjusted to allocate associated revenues up to the incremental divisional administration cost of the program. These and other approved changes to clarify FRAME definitions are included in the attachment.

An update for inclusion in the FRAME Manual will be issued in November 2002 to be effective for the 2003/2004 budget. The Department will monitor the amounts reported by school divisions in the Curriculum Consulting and Development program to ensure that there are not sudden increases in this category. As well, the Minister has asked that the Department monitor the amounts reported under Regular Instruction Administration with the same end in view - to ensure that expenditures are, to the greatest extent possible, used for direct support of learning activities.

I would like to thank the members of the FRAME Committee for their work in completing this review.

Sincerely,

Ben Levin, Ph.D.
Deputy Minister
Education Training and Youth

Revised FRAME Definitions (Italicized)
April 2002

Function 100 Regular Instruction

Consists of costs related directly to the K - S4 classroom, e.g. teachers, educational assistants, textbooks, related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Also includes school based administration costs including principals, vice-principals, and *support* staff.

Administration - 110

Consists of activities relating to Administration at the school level. Includes activities performed by Principals, Vice-Principals, Senior Years Technology Education coordinators, and related support staff. (Activities related directly to instruction, including clerks, graders, etc., should not be charged to this program but to the specific instructional program.)

Technology costs related to school and student information systems maintained by school administrators (daily attendance, mark reporting, time-tabling, and school funds) are included here.

Function 200 Exceptional

Consists of costs specifically related to students who have special needs, (e.g. students who are gifted or physically, cognitively, or emotionally/behaviourally challenged). These costs would include special education and resource teachers, special needs educational assistants, clinicians, and related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment, and software. Special education coordinators and clerical staff are also included.

Administration/Coordination - 210

Consists of activities related to the administration and co-ordination of special instruction, support and services provided to exceptional students. *May* include both school and division based positions related to the programs identified below.

Function 600 Instructional and Pupil Support Services

Consists of costs related to support services for pupils, teaching staff, and the educational process, such as library, counselling and guidance, professional development, and curriculum consulting and development.

Curriculum Consulting and Development Administration - 605

Consists of expenditures for the administration, supervision and coordination of the Curriculum Consulting and Development Program. Administrators or curriculum coordinators who have supervisory responsibilities for personnel in Program 610, Curriculum Consulting and Development, are recorded here in accordance with the allocation rules.

Curriculum Consulting and Development - 610

Consists of providing professional, technical *and technology related* advice and assistance in the development, enhancement, ~~coordination~~ and *implementation* of curricula. This includes developing and preparing curricular materials, and the research related to the development/*implementation* of curricula, including materials and supplies. Assistance provided to a classroom teacher in the implementation of curricula should be charged here, unless it is provided in the form of an inservice.

Inservices to train teachers in the use of new curricula are charged to Professional and Staff Development, Program 630. Salaries of curriculum consultants/~~coordinators~~ who are involved in both developing curricula and delivery of professional development should be allocated between Program 610 and Program 630 accordingly. Secondment of a teacher within a school division to assist classroom based curriculum development should be allocated to Program 610.

Curriculum consulting, development and *implementation preparation* activities are reported in Program 610 whether school based or school division based (e.g. *classroom teachers developing and preparing for implementation of curricula should be charged here*). There should be no curriculum ~~coordinator~~ or consultant expenditures in Function 100.

Development of tests and exams by a curriculum consultant/~~coordinator~~ is included here. However, development and marking of tests and exams by a teacher are allocated to the appropriate instructional program, e.g. English Language - Single Track Schools, Program 120.

~~A curriculum coordinator who has curriculum consulting and development personnel reporting to him/her is recorded in Program 610, but the person to whom the coordinator reports is recorded in Program 520, Instructional Management and Administration. There should be no second level reporting recorded in Program 610.~~

Function 700 Transportation

Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

Administration - 710

Consists of expenditures for administering and supervising this function.

Regular Transportation - 720

Consists of costs relating to the *safe* transportation of pupils to and from an instructional facility on a regular basis. This includes fleet maintenance and repair, the cost of contracting out buses and/or drivers, *professional development for bus drivers, and bus ridership instruction provided by transportation personnel.*

It also includes transportation to and from instructional facilities other than the instructional facility which the pupils normally attend where the purpose is to provide instructional programs not available at the home facility.

Function 800 Operations and Maintenance

Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance, and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance, and supplies. Does not include capital costs. Desks, chairs, tables and computer equipment are to be included in the instructional functions, **not** in Function 800.

Administration - 810

Consists of expenditures for administering and supervising this function.

Other

1. General Liability Insurance costs will be excluded from administration costs for the purposes of the administration limit. In addition, the calculation of administration costs related to self-funded expenditures (i.e. fully offset by incremental revenues) will be adjusted to allocate associated revenues up to the incremental divisional administration cost of the program. Calculation instructions and reporting schedules will be included with the annual FRAME budget and financial statement packages.

2. In order to be more informative to the public, the annual FRAME Reports will include an appendix showing the program components of the administration cost and the relationship to the relevant target by school division.
3. School divisions are reminded that answers to many of the questions that have recently arisen regarding cost allocations associated with administration may be found in the Allocation Rules section of the FRAME Manual. School divisions should carefully review this section of the FRAME Manual to ensure that costs are charged in accordance with the established policies.
4. To promote consistency in the application of FRAME, the Department will establish a FRAME "Q&A" on the Department's web-site for frequently asked questions concerning cost allocations. Divisions will be notified when this section of the web-site is available.
5. The FRAME changes and administration limit calculations referenced above will take effect with the 2003/2004 budget and financial statement cycle. Please contact Heather Colquhoun, FRAME Accountant, Schools' Finance Branch at 945-5079, or e-mail hcolquhoun@gov.mb.ca with any questions.