

Administrative Procedure 920

PLAYGROUND EQUIPMENT

Background

The Director of Maintenance and the Principal shall plan, on behalf of the Division, for the improvement or development of school grounds. This process shall ensure the proper engagement of the School Council and community where prudent to do so.

Procedures

1. Each Principal is responsible for approving, managing and supervising their school grounds improvement or development, and/or playground improvement or development.
 - 1.1 Such improvements shall be done in consultation with and approved by the Director of Maintenance.
2. With respect to playground construction:
 - 2.1 Workers' Compensation Board of Alberta regulations require that a volunteer timesheet is kept for all volunteer work in the construction of the playground.
 - 2.1.2 It is vital that volunteers log their time in a central location at all times in order to ensure that WCB of Alberta, and not the Division, shall support any injuries incurred during construction.
3. With respect to asset management:
 - 3.1 As per **Administrative Procedure 515 Purchasing Procedures** the following treatment is required in each school's records to handle the purchase of the building materials/contractor expenses:
 - 3.1.1 Equipment at or above the cost of \$5,000 shall be classified as a Capital Asset;
 - 3.1.1.1 To facilitate the purchase of a capital asset with School Generated Funds (SGF), the asset shall be purchased by the Division and recorded as an asset in their Audited Financial Statement (AFS); and

- 3.1.1.2 The individual school using the asset is to reimburse the Division from their SGF account, and treat it as a related expense and not a discretionary expense for accounting purposes.
- 3.1.2 All invoices and Visa purchases relating to construction are recorded as an asset..
- 4. With respect to equipment purchased by an external organization:
 - 4.1 Should an external organization, such as a charity or a society, purchase equipment directly, that organization shall provide the Secretary-Treasurer with an invoice or an appraisal of the fair value of the item.
 - 4.1.1 This documentation is to be retained by the school secretary and submitted to the Secretary-Treasurer in September or at the completion of the playground's construction.
- 5. The Division is able to issue charitable receipts for donations of cash or supplies to a playground project. For further information, please refer to **Administrative Procedure 526 Donations to the Division**.

Reference: Education Act 33, 52, 68, 197, 225 Workers' Compensation Board of Alberta NGPS Internal Controls Handbook		
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References shall be updated as required and do not require additional approval.