1. GENERAL

1.1 Printing and Duplicating Services along with its associated cost centres will each be operated on a break-even basis within each fiscal year.

1.2 The annual budgets will be submitted in line by line form to the Director, Supply and Technical Services and to the Vice-President, Academic and Provost, at the time of submission of other operating budgets of the University.

1.3 Printing and Duplicating Services shall include the following cost centres:

1.3.1 Facsimile Services

1.3.2 Student Copiers

1.3.3 Printing and Duplicating Services (Print Shop)

1.3.4 Duplicating Centres

1.3.5 Graphic Services

1.3.6 Photocopying Services

2. PROCEDURES

2.1 The cost centre budgets will be based individually on experience during the complete prior fiscal year along with estimates of revenues and expenses within the new fiscal year.

2.2 Prices for individual services will be reviewed by the Manager of Printing and Duplicating Services to determine whether he can achieve a break-even position in each of the cost centres on prices prevailing in the previous fiscal year. If he determines that a price increase is warranted then he shall so recommend to the Director of Supply and Technical Services. The Director, if he concurs, will so recommend to the Vice-
President, Academic and Provost before implementation of such new prices.

It is intended that the price schedule will normally be in effect for the full fiscal year but where changes are warranted they may be made subject to the approvals noted above and with 90 days written notice to University departments prior to the effective date of the change.

2.3 Salaries will be shown on the basis of the applicable salary step April 1 of the new fiscal year. Provision for salary and benefit increases and any classification changes will be shown as an unallocated amount in salary subcode 498.

2.4 A portion of the Manager's salary and salaries of individual office staff may be allocated as appropriate to the other cost centres but such allocation should relate to the amount of time required by the individuals to serve that cost centre.

Within the Graphic Services section recoveries are intended to meet 70% of all salary costs plus all other graphics and typesetting expenditures, including provision for major repairs and replacement. The remaining 30% of the salaries in the Graphics section are to be allocated to Printing and Duplicating Services (Print Shop) as an overhead.

2.5 A provision for major repairs and replacements will be calculated each year on the basis of installed equipment items, their replacement costs and the estimated life span of the individual units.

At the end of the fiscal year any surplus in individual cost centres will be available for transfer to the appropriate Reserve account. Expenditures from the Reserve accounts require the prior written approval of the Director of Supply & Technical Services and the Vice-President, Academic and Provost. The maximum funding within each Reserve account will not normally exceed 50% of the total replacement value of the equipment for that cost centre.

Policy Guide #6230 - Photocopy & Facsimile (FAX) Services Policy - provides details of budget policy for student Copiers and for Photocopying Services.

2.6 Reserve Accounts:

- Student Copiers Reserve Account
- Photocopying Services Reserve Account
- Printing & Duplicating Services Reserve Account (encompasses all other cost centres)

**AUTHORITIES AND OFFICERS**

i. Approving Authority: Vice President Academic and Provost
ii. Designated Executive Officer: Vice President Academic and Provost
iii. Procedural Authority: Vice President Academic and Provost
iv. Procedural Officer: Vice President Academic and Provost