



## HANOVER SCHOOL DIVISION

### SCHOOL PARTNERSHIP COUNCILS ORGANIZATIONAL & FINANCIAL REQUIREMENTS

---

Updated May 24, 2016

#### 1. DEFINITIONS

##### **Parent Advisory Council (PAC) / Advisory Council for School Leadership (ACSL)**

Members are elected at an annual meeting according to their constitution and by-laws. PACs / ACSLs hold regular open, public meetings and are guided by school and board policies and procedures.

PACs / ACSLs must adhere to the legislation as set out in *THE EDUCATION ADMINISTRATION ACT (C.C.S.M. c. E10)*. Members of the PAC / ACSL represent the parents within the school community and may advise on the following matters:

- school policies, activities, and organization
- fundraising activities
- the process of hiring and assigning principals
- the annual school budget
- development of an annual school plan
- a school review as directed by the Minister of Education, Citizenship and Youth or the school board

The role of the Manitoba Association of Parent Councils (MAPC) is to provide resources and services to member parent councils such as:

- book/video library loans, workshops, conferences, help with writing a constitution, information on the roles and responsibilities of PAC members, and the services of the Advocacy Project to assist in resolving issues
- represent parents on Department of Education committees such as: curriculum steering committees and document development
- keep parents updated on current events using a published newsletter several times each year
- participate in consultations for new provincial initiatives

##### **School Committee (SC)**

Typically volunteer committees although may be formed through nominations and elections. SCs are guided by school and board policies and procedures. Booster clubs would be an example of a School Committee.

##### **School Partnership Council (SPC)**

For the purpose of this document, the term 'School Partnership Council (SPC)' refers to any parent group operating within a school community. This would include but is not limited to ACSLs, PACs, SCs and/or any variation of names which may be used.

## **2. CONSTITUTION & MEETING PROTOCOL**

- a. SPCs that maintain any financial accounts must have an approved constitution in place.
- b. Constitution must include financial procedures including:
  - *Fiscal year*
  - *Budget*
  - *Contracts, cheques, deposits, and funds (signing officers, how many required to sign, etc)*
  - *Accounting and auditing procedures*
  - *Policy for handling unexpected expenses*
- c. Each school year, no later than October 31, SPCs must supply a copy of their current constitution to the school.

## **3. SCHOOL DIVISION POLICIES & PROCEDURES**

- a. Although this document outlines some key procedures to follow, SPCs are to follow all of the same policies and procedures that our schools follow with regards to financial transactions.
- b. If a SPC is unsure of the policy or guideline to follow, they shall consult with their school principal or the school division finance department prior to completing any transaction.
- c. Each year, Hanover School Division will provide a copy of the divisional procedures and policies as referred to in the *References & Resources* at the end of this document.

## **4. FUNDRAISING**

- a. SPCs can fundraise for specific projects, events or use.
- b. SPCs are not to be a revenue generating group for the purpose of creating a financial surplus.
- c. SPCs need to establish their fundraising purpose prior to engaging in a fundraising activity. All funds collected during that activity need to be spent as originally planned.
- d. During a fundraising event, it should be clear to the donors what the end cause is.
- e. SPCs that do their own fundraising need to expend the funds for their specific project within the same school year that the funds are accumulated.
- f. Longer term fundraising events, such as a playground structure, need to be coordinated, funded and accounted through their school's financial account.

## **5. GIFT CARDS**

- a. Gift cards are not to be purchased for prizes, student or staff recognition, as purchase cards or for any other reason.

## **6. TAX RECEIPTS**

- a. Hanover School Division is a qualified donee under Canada Revenue Agency. As part of this, the school division can issue tax receipts for donations to the school based on certain criteria as found in Hanover School Division Policy DB.
- b. Although SPCs cannot use this donee status directly, they can coordinate a fundraising event in cooperation with the school to use this advantage.
- c. All donations collected, where tax receipts are issued on behalf of Hanover School Division, need to be deposited directly into the school's financial account and expensed directly to vendors.

## **7. RECORD KEEPING, BUDGETING, REPORTING & AUDITS**

- a. SPCs that have a financial responsibility must comply with school division financial policies, guidelines and procedures as it relates to record keeping, budgeting, reporting and audits.
- b. Separate ledger accounts should be maintained for each program or fundraising activity (such as lunch program, library books fundraiser, etc.).

- c. SPCs must provide a written and adopted financial statement to the school at each meeting of the organization (or a minimum of 3 times per year, whichever occurs more often). The school shall retain these reports for a minimum of seven (7) years.  
The report shall include:
  - i. the reconciled bank statement as of the end of the last preceding month;
  - ii. copies of all monthly bank statements if not reported monthly;
  - iii. a listing of all the cheques issued including the amount, payee and purpose since the previous report;
  - iv. a listing of all revenue including amount, payer and purpose since the previous report;
  - v. an income/expense report by category or fundraising activity.
- d. Hanover School Division may request to audit any SPCs financials.
- e. All financial documentation must be kept for a minimum of seven (7) years.

**8. EXPENDITURES**

- a. All expenditures shall be made through issuing cheques.
- b. Two signing officers shall be required for all expenditures.
- c. No expenditure shall be made to any signatory of a cheque.
- d. Adequate documentation must be provided and kept on file prior to any expenditure.
- e. No blank cheques (where the vendor and/or the amount is not filled in) shall be signed.
- f. If the SPC has chosen to fund a non-consumable purchase (equipment, furniture, books, etc.) they will issue the funds to the school. The school will make the purchase directly with the vendor.
- g. If the SPC has chosen to fund a consumable (food, school supplies, etc.) purchase over \$500.00 it is recommended that they issue the funds to the school and have the school make the purchase directly with the vendor.

**9. REVENUE**

- a. All revenue shall be receipted for accounting and auditing purposes.
- b. All revenue shall be deposited directly into the SPC financial account. At no time shall revenue collected be turned around and used to pay for expenditures. All expenditures must be made through the issuing of cheques.

**10. TRANSFER OF FUNDS & ACCOUNT BALANCES**

- a. Schools are not allowed to transfer funds or issue cheques to SPC groups.
- b. SPCs may transfer funds to schools.
- c. 3 times per year on November 30, February 28 and May 31, SPCs will review their account balances and transfer excess funds to their school based on this criteria:

Number of students	Maximum Balance
0-249	\$1500
250-499	\$2000
500-749	\$3000
750-999	\$4000
1000+	\$5000

This is based on the total number of students in the school and the combined total amount of funds for all parent groups within that school.

- d. Excess funds transferred to the school will be held on behalf of the SPC and spent in accordance with the original fundraising purpose as set out by the SPC. Unless a pre-approved long term fundraising plan is in effect, the school will ensure the funds are spent in the same year they were accumulated.

## References & Resources:

Hanover School Division is committed to assisting SPCs to ensure they are meeting the requirements as set out in this document which is designed to protect all parties involved. SPC executive members may contact our Finance Department for assistance or to answer questions.

### Hanover School Division

[www.hsd.ca](http://www.hsd.ca)

- *Board of Trustees Policy DB – Receipt of Donations*
- *Procedure FM-8 – School Generated Funds*
- *Procedure FM-9 – Recognition of Students, Staff and Others*
- *Procedure FM-19 – Qualified Donee Procedures*

### Manitoba Education and Advanced Learning

[www.edu.gov.mb.ca](http://www.edu.gov.mb.ca)

[www.edu.gov.mb.ca/k12/specedu/school\\_partnerships](http://www.edu.gov.mb.ca/k12/specedu/school_partnerships)

[www.edu.gov.mb.ca/k12/finance/schfundpolicy.html](http://www.edu.gov.mb.ca/k12/finance/schfundpolicy.html)

- *School Partnerships: A Guide for Parents, Schools and Communities*
- *Advisory Councils for School Leadership Regulation - The Education Administration Act (C.C.S.M. c. E10)*

### Manitoba Association of Parent Councils

[www.mapc.mb.ca](http://www.mapc.mb.ca)

[www.mapc.mb.ca/Position\\_Statements](http://www.mapc.mb.ca/Position_Statements)

- *Resource Guide for Manitoba's Parent Advisory Councils*
- PAC Financial Accountability
- *Manitoba School Division Guidelines Regarding School Lunch Hour Programs Operated by Parent Groups*