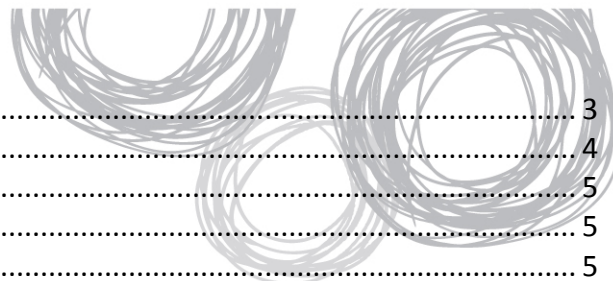


# Quick Guide for P&C Executive Officers



**Parents performing a vital role in  
the education of their children!**



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**This booklet has been compiled utilising information from the following sources:**

- [Financial Management Program for Principals](#) (DETE employees only)
- [P&C Model Constitution](#)
- [QCPCA Operations Manual](#)
- [Accounting Manual for P&C Associations](#)
- [Education \(General Provisions\) Act 2006](#)
- [Education \(General Provisions\) Regulation 2006](#)
- [Financial and Performance Management Standard 2009](#)

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## Introduction



Joining the P&C Association is a great way to keep informed, to contribute to the quality education of your children and to make new friends. Your contribution can be as large or small as you can manage, but your ongoing support of the P&C Association is invaluable.

Not only will you be supporting the school community but you will be supported by the school community. You can learn new skills, and gain a clear understanding of how the school operates. This is a great opportunity to share in the school's decision-making process and shape the future.

As part of the executive team at your school, it is important to be familiar with the role you have taken on. There is a lot of information and assistance available, but you must know where to look. Sometimes this can be difficult. This booklet aims to give you guidance that will allow you to perform your role in an informed way and to quickly find the information and support you will need. The *Operations Manual for P&C Associations* will give you an expanded view of your role.

The work you do is appreciated, needed and fundamental to the development of a successful school community.

Enjoy every step of your P&C journey and take the time to celebrate your successes.

Value everyone's contribution!

Say "No" if you need to!

Meet new people and have some fun!

## What is a P&C Association?

A Parents and Citizens' Association (P&C) is a group of community minded people, parents and citizens, who take on a more formal role to assist the school in providing:

- feedback on school policies and activities
- additional resources to be used to enhance student learning
- parents with opportunities to be involved in their child's education.

## Role of the P&C Association

The principal is the site manager and the Minister's representative. The P&C Association is there to work with the principal and the school community in a productive partnership to achieve the best possible outcomes for students of the institution. It is **not** the role of the P&C Association to interfere in the daily running of the school, which is the role of the principal. The principal's supervisor is the DETE Assistant Regional Director.

The principal will ask the P&C Association to endorse various documents during the course of the year.

## Functions of the P&C Association (from the *P&C Model Constitution*)

- To foster community interest in educational matters.
- To encourage closer cooperation between the parents of students attending the school, other members of the community, staff and students of the school.
- To provide advice and recommendations to the principal of the school on issues and concerns in respect of students and the general operation and management of the school.
- To provide or assist in the provision of financial or other resources or services for the benefit of students of the school.
- To perform any other functions, not inconsistent with the Act, as the Minister may decide.

## Volunteers

- Make sure new volunteers or P&C members are made to feel welcome!
- Give them any information they might need as new members but don't overload them.
- Operating an efficient, timely and friendly meeting will encourage people to attend and join in.
- Celebrate your successes!
- Share the work load!
- Don't let the meeting get bogged down.
- Encourage new ideas.
- Support each other.
- Operate under a code of conduct (see page 25 for a sample).
- Make time to share a cuppa and a chat at meetings.



## Now that I have been elected to the P&C Executive, what do I need to know about?

### Documents

The following three documents are **essential** to the success of your P&C and its operations. They contain all the information and resources that you and your P&C will need. They are available on P&Cs Qld and DETE websites.

- [Parents & Citizens Model Constitution](#)
- [Accounting Manual for P&C Associations](#)
- [Operations Manual for P&C Associations](#)

### Legislation

As an executive member, you need to be aware of the legislation that governs P&C Associations. These are:

- [Education \(General Provisions\) Act 2006](#)
- [Education \(General Provisions\) Regulations 2006](#)
- [Statutory Bodies Financial Arrangements Act 1982](#)
- [Statutory Bodies Financial Arrangements Regulation 1997](#)

NOTE: From 1 January 2012, P&C Associations that operate an outside school hours care (OSHC) service also need to be aware of the requirements under the *Education and Care Services National Law*. Under the legislation, members of the P&C executive that have management and control of the service (i.e. a member of the executive committee who has responsibility for the delivery of the service) will have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC Pg 21 for further information.



### Statutory body and incorporation

P&C Associations are statutory bodies established and governed by the *Education (General Provisions) Act 2006*. P&C Associations are **NOT INCORPORATED**. They are specifically excluded from incorporating by the *Associations Incorporation Act 1981*. This is because the P&C Association is governed by the *Education (General Provisions) Act 2006* and the *Education (General Provisions) Regulations 2006*. No body can be catered for under more than one Act of Parliament. **Therefore, P&C Associations are not governed by the *Associations Incorporation Act 1981*.**

#### NOTE:

- It is important to make sure your auditor is aware of this distinction.
- When applying for grants, the P&C Association can use the school as the sponsor. Where the form asks if your Association is incorporated, there is a section for “other Act of Parliament”.

## Policies and Procedures

As a P&C executive member, you will need to be familiar with some relevant policy documents so that you are able to provide informed advice to the school community and principal. The Department of Education, Training and Employment (DETE) has a centralised [Policy and Procedure Register](#). Below are some of policy documents from this register that will inform your work as a P&C Executive Officer:

- [Parents and Citizens' Associations - State Schools](#)
- [Student Protection](#)
- [Safe, Supportive and Disciplined School Environment](#)
- [Student Resource Scheme](#)
- [OSHC service](#)
- [Student Dress Code](#)
- [Purchasing Textile Clothing and Footwear](#)
- [Control of Head Lice \(Pediculosis\) in Schools](#)
- [Developing a Sun Safety Strategy](#)
- [Advertising and Sponsorship](#)
- [State Education Fees](#)

As a P&C executive member, you should also be aware of the department's strategy for the supply of healthy food and drinks in the school setting – [Smart Choices: the Healthy Food and Drink Supply Strategy for Queensland Schools](#).

## Responsible Behaviour Plan for Students

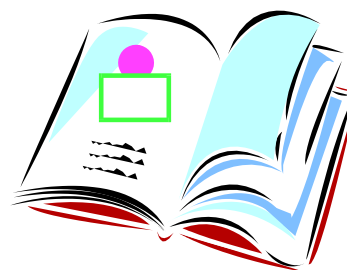
This Plan details the school's commitment to provision of a safe, supportive, and disciplined learning environment. It must be developed in consultation with the school community, and endorsed by the Principal, the President of the P&C/Chair of the School Council and the Regional Director or Assistant Regional Director.

Guidelines for this document can be found at <http://education.qld.gov.au/student services/behaviour/bm-plans.html>

## Operating Guidelines

It is essential for the P&C to have 'operating guidelines' in place. Operating guidelines remove any confusion relating to procedures, funding, etc. As part of the operating guidelines, an annual operation plan (AOP) and budget should be developed. The guidelines should include:

- processes and procedures
- reporting expectations
- expected income
- planned expenditure (including any long-term projects)
- working capital
- special purpose funds
- process for surplus funds.



## Meetings

- Have an agenda and stick to it
- Have a start and finish time and keep meetings to time
- Must have at least three meetings per semester, but regular monthly meetings are recommended
- Make sure everyone has a chance to express their point of view
- Table reports from **all** subcommittees at every meeting
- Ensure accountability and financial reporting
- Celebrate success
- Value/recognise volunteers (including yourselves)
- Have fun!

# Operations Manual for P&C Associations

Use this manual to find the information that you need. It is very easy to access from the P&Cs Qld website (<http://www.pandcsqld.com.au>). Each section is easily able to be used to target the various areas of the P&C operations. It is very easy to share sections with the relevant groups within your P&C Association. For example, the tuckshop staff should be given a copy of the section that applies to tuckshops so that they are aware of their obligations and can work effectively with the P&C executive as a team. Look up what you need when you need it.

[Introduction and Contents](#) 

[Section 1 Roles and responsibilities of the P&C and its Executive](#) 

[Section 2 Meeting Procedures](#) 

[Section 3 Subcommittees](#) 

[Section 4 Legislation Policy & Forms](#) 

[Section 5 The P&C Association as an Employer](#) 

[Section 6 P&C Parent Relationship to the School.pdf](#) 

[Section 7 Retail Operations](#) 

[Section 7.1 Tuckshop Operations](#) 

[Section 7.2 Uniform Shop Operations](#) 

[Section 7.3 Book Shop Operations](#) 

[Section 7.4 Outside School Hours Care Operations](#) 

[Section 7.5 Swim Club Operations](#) 

[Section 7.6 Fundraising Operations](#) 

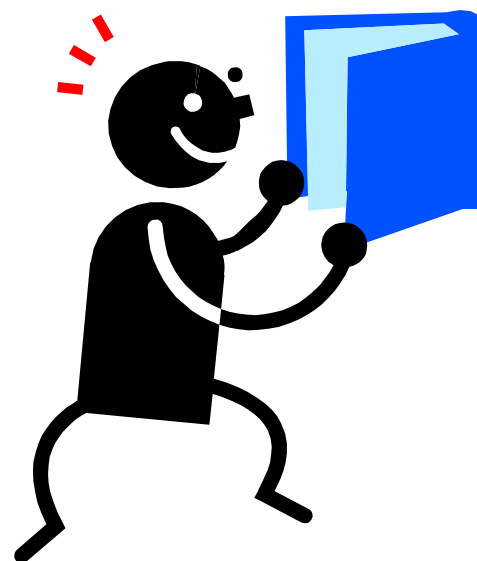
[Section 8 Legal and Financial Responsibilities](#) 

[Section 9 Insurance](#) 

[Section 10 Risk Management](#) 

[Section 11 Contacts, Acronyms and Glossary of Terms](#) 

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# Roles and responsibilities

## President

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 4)

The Constitution provides that the president:

- shall hold office in an honorary capacity
- shall preside at every meeting of the Association in which she/he is present
- as chairperson, shall have a deliberate vote and a casting vote
- CANNOT hold the office of treasurer
- shall be a signatory on P&C accounts.



The *Education (General Provisions) Act 2006* provides that the president:

- is the **only** officer empowered to sign any agreement for and on behalf of the Association upon resolution of the Association to enter into such an agreement

### The president should:

- provide leadership
- act as a representative of the P&C
- ensure time is used effectively
- ensure decisions are made and followed up
- oversees accountability of the Association
- ensure everyone has a say
- manage dominant personalities
- foster good communication between the P&C, school and community
- encourage participation
- conduct meetings in an efficient and timely manner so that all members feel valued
- be familiar with the rules, operations and meeting procedures of the P&C.

### It is the president's responsibility:

- to ensure that members are aware of the contents of the Minutes of the previous meeting.
- to obtain confirmation of the Minutes and to sign the Minutes book.
- to announce business in accordance with the agenda.
- to give firm rulings and guidance to the meeting.
- to assist the discussion by guiding debate along relevant lines.
- to give all members the opportunity to speak but also to confine speakers to the matters under discussion.
- to put to the vote motions and amendments and to announce the result to determine points of order.
- to provide explanations to those in doubt about procedure or the subject matter under discussion.
- to introduce guest speakers and to arrange for movers of votes of thanks.
- to ensure that priority items on the agenda are dealt with accordingly.
- to establish the next meeting date and time and to close the meeting.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the President will have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.



## Delegation of duties

### P&C delegation of duties

If the P&C President has declared a conflict of interest, he/she can step aside and withdraw from discussions; however, if that conflict of interest is in regard to an employment issues or in the case of an Outside School Hours Care (OSHC) issue he/she is the responsible officer and cannot step aside. The President is the accountable officer in all employment and OSHC related issues and this duty cannot be delegated. Where a P&C President will be away from the position for an extended time, the Vice President would step up into the position of President and be the accountable officer during this time.

## President's checklist

### Monthly general meetings

- ✓ Financial documents presented
- ✓ Accounts reconciled with bank statement and countersigned
- ✓ Sign and date the bank reconciliation and bank statement
- ✓ Reports presented for each subcommittee account
- ✓ Ensure all payments are approved for payment
- ✓ Trading statements produced and examined, if applicable
- ✓ Monitor budget performance.

### Annual meetings:

- ✓ Annual financial documents in correct format and completed
- ✓ All P&C accounts combined for annual financial documents including all subcommittee's accounts.
- ✓ Review the need for respective subcommittees. If a subcommittee is reconfirmed, then review account limits on their operational plan and ask for endorsement of the subcommittee recommendations to be appointed office bearers.
- ✓ Ensure a copy of the approved audited annual financial statements are sent to DETE Regional Office
- ✓ Ensure P&C Transmission Report and P&C executive details are sent to Regional Office
- ✓ Ensure Student Protection Risk Management strategy is endorsed
- ✓ Plan a schedule of proposed meeting dates for the year
- ✓ If the P&C Association operates an outside school hours care facility, ensure that all executive members hold or apply for Blue Cards.

### At all times:

- ✓ Ensure controls for handling cash are used
- ✓ Ensure records are kept up-to-date
- ✓ Maintain security of accountable forms
- ✓ Watch for and declare any conflicts of interest.
- ✓ Monitor that payments are approved for appropriate purposes
- ✓ Ensure all accounting is open and that the atmosphere at meetings accepts questioning of accounts as normal rather than critical
- ✓ Ensure that P&C members are aware of the requirements of the Constitution, *Operations Manual* and *Accounting Manual*



### **As chair at meetings, the President should ensure that:**

- ✓ New members and guests are welcomed and introduced to others
- ✓ A quorum of members is present
- ✓ The meeting starts on time
- ✓ The Chair remains impartial and polite
- ✓ The minutes of the previous meeting are signed
- ✓ A report on executive actions between meetings is presented for ratification
- ✓ Motions and amendments are clearly put to the vote and the results announced
- ✓ The meeting is declared open and closed and the time announced for each
- ✓ Action is taken in accordance with the direction of the meeting
- ✓ An agenda is prepared for the meeting. The officers may meet prior to the meeting to discuss the agenda but decisions should be made only on matters of urgency.
- ✓ Develop and maintain a close working relationship with the principal and the school community
- ✓ Make sure that any contentious issue is placed on notice and advertised

### **Secretary**

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 10)

#### **The secretary should:**

- maintain attendance records and a register of members including ex-officio and life members
- assist the president in preparing an agenda for each meeting
- collate agenda papers for each meeting (including subcommittee reports)
- prepare and present minutes of P&C and officers' meetings at each general meeting
- record and deal with correspondence in/out as directed by the P&C
- generally organise, record and maintain information pertaining to the activities of the P&C
- have custody of P&C Association documents.

### **Tips for the secretary**

#### **Agenda**

- Prepare in advance using the format in the P&C Constitution.
- Consult with President, Treasurer and other report givers.
- Identify any business that needs to be addressed.
- Provide copies of the agenda to the meeting.



#### **Minutes**

- Provide copies of the minutes to those present at the meeting
- Record a summary of the main points of discussion as dot points. They do not need to be word for word.
- Do not name individuals involved in the discussion
- Identify items that require action from the correspondence list

#### **Correspondence**

- Check the mailbox regularly
- Have a summary list for the meeting
- Inwards: sort out the junk mail from items needing action or which should be brought to the attention of the meeting
- Outward: letters authorised by the last meeting

#### **Record keeping**

- Maintain an up-to-date copy of the Constitution.
- Maintain up-to-date membership records.
- Keep a record of continuing motions that affect the way the P&C does business.
- Record who moved and who seconded the motion and the outcome of the motion.
- Record discussion briefly if no decision was made (dot points).
- Other files e.g. fete, list of materials needed for functions.

### Order of business

- Welcome to members
- Apologies
- Confirmation of minutes from the previous meeting
- Business arising from the minutes
- Correspondence and business arising from the correspondence
- Confirmation of executive committee decisions (if any)
- Treasurer's report (supplied in written form) and business arising from the report
- Other reports (in written form) to be received and adopted e.g. subcommittee reports
- Motions on notice
- General business (agenda items, other business)
- Applications for new membership



**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Secretary may have additional responsibilities and also may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC in this booklet for more information.

### Vice-President

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 6)

The vice-president should:

- consider this position as the president's understudy
- provide support and assistance to the president
- become familiar with P&C operations, rules and meeting procedures.

The role of the vice-president is to provide essential support for the president and possibly other members of the team, i.e. assisting the secretary or the treasurer in some of their tasks.

The vice-president will chair those meetings from which the President is absent and carry out any duties that have been delegated by the president. The vice president can also act as chair for any subcommittees established by the Association.

A vice-president can look on the role as a means of gaining an understanding of the various executive roles. A vice-president should become familiar with the operation of the Association. This position might also provide an opportunity for a particular job that can vary between school communities, e.g. publicity officer, education officer etc. This role, although not always seen as so, is one of the most important roles in the executive. It is essential to look beyond the role and try to ensure you are able to help the executive take the P&C Association into the community and promote the successes of the school.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Vice-President may have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.

## P&Cs Qld representative

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 11)

The role of the P&Cs Qld representative is vitally important as a link between P&Cs Qld and your P&C. The delegate/s should be endorsed by the P&C and must be minuted at a duly constituted P&C meeting. Information sharing is the pivotal role of the P&Cs Qld representative and may include:

- keeping yourself informed on all current and new developments in education in general. P&Cs Qld Area Coordinators in your area will be happy to assist, or you can telephone the P&Cs Qld State Office. There is a list of executive members on the P&Cs Qld website;
- asking the secretary to provide you with a copy of all P&Cs Qld mail. Contact your P&Cs Qld Area Coordinator for a summary of all the mail your P&C should have received;
- summarising and reporting on all P&Cs Qld correspondence, e.g. Parent Talk magazine, Enews and flyers;
- assisting your P&C to fill out questionnaires sent by P&Cs Qld;
- attending conferences (whenever possible), regional council and branch meetings (affiliated P&C Associations are entitled to vote at all P&Cs Qld meetings, in line with the P&Cs Qld Constitution);
- sharing information gained at conferences, forums and meetings;
- making contact with other representatives in your area where possible.

The QCPCA representative should:

- provide feedback to members and the executive at meetings
- be familiar with the rules and meeting procedures to assist officers in their duties
- provide feedback from the Association to P&Cs Qld on issues that are of concern to the P&C and things that are working well. It is always good to hear good news stories!

## Treasurer

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 6 and the Accounting Manual for P&C Associations p13, 14 & 15.)

The treasurer has the overall responsibility for the financial management of the P&C, **including** all subcommittee accounts.

Treasurers **must**:

- comply with the *Accounting Manual for P&C Associations*
- prepare an annual budget for the P&C
- supply a financial statement at each meeting
- make all cheque books, deposit books and receipt books together with books of account, available to the auditor
- prepare annual statements, which must be audited and a copy forwarded to your DETE Regional Office.

It is the treasurer's responsibility to keep accurate accounts of receipts and expenditure.





The treasurer should:

- be involved in the preparation of the school budget
- promptly bank all monies received in the appropriate account
- keep the cashbook up-to-date
- pay all accounts promptly when authorised by a meeting
- issue receipts for all monies received
- make sure all cheques are correctly filled out and signed by the appropriate people (cheque butts should be filled out in detail as they are a record of payments made)
- protect him/herself by paying all accounts by cheque or EFT and cross all cheques 'not negotiable'. The best way to issue a cheque for cash is to 'uncross' it by writing 'please pay cash' on the face with the two signing officers signing it a second time under those words. Cash cheques should only be used for petty cash.
- Make sure that the secretary is given a copy of the signed statements prepared for each meeting, to be inserted in the minutes book
- give a copy of the audited financial statements to the secretary after the AGM and a second copy to the principal.
- Keep an accountable forms register
- Ensure any excess funds in a sub committee account are transferred to the P&C General Account.
- Ensure accounting is open and transparent. Welcome questions
- Monitor Wages
- Discuss and address any issues raised by the auditor
- Reports are countersigned
- Ensure all accounts are current and reconciled,

When you are first appointed:

- obtain the records from the previous treasurer
- find out how subcommittees keep their books
- develop an accountable book register which lists the number of cheque books (with cheque numbers), order books and receipt books in existence
- have signatories for cheque account operation changed at the bank
- begin recording the transactions of the P&C as they occur during the month.

### Practical advice for treasurers

- The formal duties of a treasurer are set out in your P&C Association's Constitution.
- There is no uniform system of record-keeping set down. You choose the method best suited to your Association's needs. Any method chosen must fit with the compliance issues set out in the *Accounting Manual for P&C Associations*.
- The treasurer is first in the line to keep an eye on anything to do with the Association's finances. This does not necessarily mean that the treasurer actually handles the cash, or keeps details of all accounts personally. Some duties can be delegated to others
- P&C cannot use credit cards



## Treasurer's checklist

### Regular checks:

- ✓ Is a schedule of payments presented for approval to each meeting?
- ✓ Is a statement of receipts and payments presented to each meeting?
- ✓ Is the bank reconciliation checked by an executive member other than the treasurer before each meeting?
- ✓ Are all payments supported by invoices/receipts/dockets?
- ✓ Do 'Goods Received' and 'Paid' stamps/markings appear on all paid invoices?
- ✓ Are photocopies of invoices used to support payments stamped/marked 'not previously paid'?
- ✓ Are discounts taken advantage of at all times?
- ✓ Have all taxation payments, if required, been made?
- ✓ Is the bank statement cited and signed when the bank reconciliation is checked?
- ✓ Is the bank reconciliation checked against the cashbook?
- ✓ Is the bank reconciliation and bank statement signed and dated by the P&C President?
- ✓ Do all subcommittees present a financial report to each monthly P&C meeting?
- ✓ Are receipts and payments monitored against a budget?
- ✓ Are all financial reports and bank reconciliations pasted in the minutes book?
- ✓ Are all cheques made out to a person, not to cash?
- ✓ Notify your Principal if you believe there has been an instance of theft or fraud.

### Annual checks:

- ✓ All the accounts for the P&C and its subcommittees have been collected and taken to the auditor with ample time to prepare audited financial statement for the AGM.
- ✓ Copies of minutes of the P&C forwarded to the auditor with the accounts.
- ✓ Check the auditor has a copy of the *Accounting Manual for P&C Associations*.
- ✓ Audited financial statements presented to the P&C for endorsement at the AGM.
- ✓ Ensure that the P&C financial statements are audited under the correct Act: *Education (General Provisions) Act 2006*
- ✓ Copy of the audited financial statements provided to the secretary to be forwarded to the DETE Regional Office with transmission report completed and certification signed.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Treasurer may have additional responsibilities and also may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.



## The Principal

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 12)

The principal is the Minister's representative to the P&C Association. This means that it is a responsibility of the principal to ensure that the P&C fulfils their legislative responsibilities.

The principal is an ex officio (automatic) member of the P&C and as the Minister's representative, the principal is given automatic membership to the P&C Association. There is no need for the principal to complete the annual renewal of membership.

The principal is responsible for the good order and management of the school. As site manager, it is protocol for the P&C executive to ensure the principal is aware of any special guests or speakers who may be attending a P&C meeting or visiting the school on P&C business.

**The principal is eligible to vote, move and second motions.** At a P&C meeting, the principal is a member like any other member present. The principal is included in the quorum and has the right to move motions, second motions and speak for or against motions. Like any other member, the principal is obligated to take direction from the Chair and should speak through the Chair during discussions.

As an ex officio member of the P&C, the principal is not entitled to be on the executive of the P&C Association or any of its subcommittees.

**The principal cannot be a signatory to any P&C account.** Only officers of the P&C or subcommittee are authorised by legislation to be signatories on the P&C or subcommittee cheque accounts.

Principals should be monitoring P&C reporting practices to ensure compliance with the Department's reporting requirements.

One of the constituted functions of the P&C is to provide advice and recommendations to the principal on issues relating to the students of the school and the general operation and management of the school.

The principal has a responsibility to include P&C Association members or nominated parent representatives in a consultative role on school committees.

## Principal's reports

The principal should provide regular reports to the P&C on school activities and include school financial statements as regulated by the *Financial and Performance Management Standard 2009*, a whole-of-government standard.

The principal should ensure that appropriate consultation mechanisms are in place to ensure that planned activities are executed in accordance with required departmental policies and procedures.

Reports should include:

- the achievements that have occurred within the school
- points of interest/upcoming events
- the financial position of the school, including a budget overview report and balance sheet summary.

## P&C Constitution

The school principal is responsible for approving the P&C Constitution and forwarding details of the approval to DETE Regional Office. Amendments to the P&C constitution must be approved by the Regional Director.

## Planning together with the school – global budgets

On an annual basis, the principal should include the P&C in the development of the school's Annual Implementation Plan (AIP) and budget.

Budget development is an essential component of goal and direction-setting for the school. Annual Implementation Plan (AIP) was previously known as Annual Operation Plan (AOP).

Budgeting is a collaborative process - together, the P&C and school formulate the global budget for the school. As part of the school's budget preparation, usually the P&C president or the executive will be invited to participate in the consultation and discussion. Schools are required to submit their budgets to their regional office.

In formulating the school budget, the principal will liaise with the P&C to determine what contribution could be expected from the P&C for the next budget period. The P&C Association members determine how this contribution will be used, based on a 'wish list' provided by the principal and the school community. At these discussions, the principal may indicate the identified projects that the school wishes the P&C to contribute to. This principal's wish list can help P&Cs to identify areas they would like to focus on. The P&C representative will bring the wish list back to the P&C for discussion and deliberation by the P&C members. Be mindful that the wish list is exactly that - it is a proposal and suggestion by the principal. The school and the principal cannot direct the P&C on how and where to spend their funds. That is entirely the P&C's decision. However, the P&C should be guided by the principal's recommendations.

P&C Associations may choose to assist schools with maintenance and purchase of equipment, but the members should be aware that the school does receive an allocation of money specifically for repair and replacement of school equipment such as office computers, photocopiers, grounds maintenance equipment etc.

The P&C should be looking to provide the extras not provided by state funding that will improve the social, environmental and learning outcomes of the students. P&C contributions towards the school usually provide additional/enhanced learning opportunities, resources or facilities.

The P&C president endorses the school's Annual Implementation Plan.

The P&C Association must also have an AOP/AIP and budget in place. The partnership between the school and the P&C in the formation of a global budget will achieve the best possible outcomes for students and inform the P&C budget. Each year, the P&C should prepare its budget with reference to the school budget.

All parties should identify activities that are expected to occur during the next year and also take into account activities planned for future years to inform budgets.

Student contribution and text/resource schemes must be discussed and endorsed by the P&C Association.





## P&C financial management and planning

The *Accounting Manual for Parents and Citizens Associations* sets out the P&C's management responsibility, accountability and statutory requirements.

### Assistance in the prevention of fraud

**Appropriate financial procedures prevent mismanagement, misappropriation, loss and fraud** and P&C executive members are responsible for ensuring that appropriate financial procedures are followed.

Appropriate financial procedures include:

#### Expenditure

- P&C cheques must be endorsed 'Not negotiable – account payee only'
- Cheque signatories **must not** sign blank cheques
- Cheques must be signed by two signatories (signatories must be **independent**)
- Cheques should not be made out to cash
- Cheque signatories must only certify payments when supporting documentation is available
- Payments must only be made when **original** invoices are supplied (do not pay on statements)
- Accounts must be paid by cheque only (except petty cash transactions)
- All paid invoices should be stamped 'paid' (with cheque number written on invoice, if applicable) once payment is completed i.e. cheque drawn.
- Officer receiving goods must be independent to the cheque signatories

#### Revenue

- Two independent people should be responsible for collecting and counting money
- Daily takings register to be maintained for trading activities, e.g. tuckshop, uniform shop (the register must be certified by two people)
- Receipts should be issued when money changes hands (external and internal transactions)
- Money should be banked daily or stored securely (no money to be kept at people's homes)

#### General

- Cashbooks/general ledgers to be kept up-to-date and liquid paper must not be used
- Presentation of financial reports (including all subcommittees) at monthly P&C meetings
- Presentation of profit and loss statements for the tuckshop at monthly P&C meetings
- Regular stocktakes
- Implementing cash registers at tuckshops – cash registers are more efficient than sale sheets

Detection of mismanagement, misappropriation, loss and fraud could be by:

- financial reports not being presented at monthly P&C meetings
- tuckshop operating at a loss
- tuckshop gross profit decreasing
- supplier complaints over late payment of accounts
- late banking of monies.

Financial reports for presentation at **monthly** P&C meetings should include:

- a schedule of payments (already paid) and to be paid
- a statement of receipts and payments (ensure receipt and cheque numbers are in sequence)
- a bank reconciliation certified by the Treasurer and President (including the original bank statement)

- a trading profit and loss statement for the tuckshop account (particular attention to gross profit).

## P&C Fraud

### Process for reporting suspected fraud or misappropriation.

A principal of a state school who has reason to suspect misappropriation of P&C Association funds, or fraudulent activity by any member of the P&C Association is to report this immediately in writing to the DETE Regional Director.

With priority, the Regional Director will seek approval from the Director of Internal Audit for an Internal Auditor to engage in a fact finding activity with a view to determining whether or not to refer the matter to the Queensland Police Service (QPS). It would be Internal Audit's responsibility to refer the matter to the QPS if appropriate, and to communicate the outcome to the Regional Director.

Principals should support their P&Cs to appropriately manage their finances, however, the P&C Executives are ultimately responsible for ensuring appropriate financial procedures are followed to prevent mismanagement, misappropriation, loss and fraud.

Many are minor (i.e. <\$5000) and generally involve:

- cash collections not being banked
- cash being received, receipted and banked by one person who can alter what was actually received
- general lack of internal controls
- low tuckshop turnovers due to cash being stolen.

Major frauds (tens of thousands of dollars) have involved:

- all of the previous but on a larger scale
- unauthorised EFT transfers to personal accounts
- cheques being drawn to themselves – signatures are forged, invoices falsified, cashbook completed with false information
- bank account rarely reconciled
- financial reports rarely provided to the Committee
- most occur during the 12 months between audits.



### P&C Tax Concession Charity (TCC) Status

All P&Cs should be registered with TCC status with the ATO. This status allows P&C Associations to apply for grants and to establish a Deductible Gift Register (DGR). The ATO site has more information on DGRs and TCC.

P&Cs can establish a "School Building Fund". Any donations made to this fund are tax deductible for the donor.

However, P&C cannot have any other type of DGR and the DGR must be registered with the ATO.

Donations to the P&C are not tax deductible. Refer to the [Accounting Manual for P&C Associations](#) for more information.

## Fundraising

Fundraising within the school is usually done through the P&C Association or in limited circumstances by the Student Council. Under legislation schools can't fundraise for school purposes. Schools can collect money for a charity NOT connected with the school under a sanction from Fair Trading or under the umbrella of a registered charity.

Generally, Principals are not required to receive approval from the P&C, only to seek endorsement for school fundraising activities. The Principal is the accountable officer and is the ultimate decision maker for the school. So, as long as the Principal meets legislative requirements, the Principal can approve fundraising activities on school grounds in limited circumstances. Schools may act as an agent for the P&C, collecting money and passing it onto the P&C, under the P&C's name. Schools and P&C's need to be aware that any fundraising involving foods and drinks supplied to students must adhere to the [Smart Choices – Healthy Food and Drink Supply Strategy for Queensland Schools](#).



## Corporate governance

'Corporate governance' is a term used to describe the way in which associations conduct their business, understanding all their legal, financial and ethical obligations. As an executive officer of a P&C Association it is important that you understand your role and responsibilities in the governance of the P&C Association. This includes:

- being aware of the legislative framework that sets out and defines the powers of the Association
- understanding the processes and accountabilities that must be followed when exercising powers of the Association
- having supporting documentation and a paper trail to support any decisions made by the Association.

### What practical methods can the P&C adopt to ensure governance conditions are met?

- Ensure financial reporting is accurate and correct processes are adopted
- Read legal documents - do not just sign them
- Never sign blank cheques
- Ensure cheques have a supporting invoice, account and meeting resolution
- Ensure you have good communication with other executive members
- Do not engage in discussions where you may have a financial or personal interest
- Do not promote secret meetings; be open, transparent and accountable
- Always have two or more persons oversee the collection of cash
- Ensure accurate recording of minutes with motions noted in full
- Ensure P&C actions are in line with the Constitution's objectives and functions
- Ensure your P&C abides by your governing legislative requirements, i.e. your Constitution, *Accounting Manual*, Education Act/regulations, etc.
- Ensure thorough and effective handover practices
- Ask questions, seek information and understanding to increase your knowledge base
- Use the reference material as a base on which to establish the financial processes of your P&C.

## Build relationships

The P&C Association should be seen as a partner in the school. It is there to support the school. Working together as one cohesive unit will enable the best possible outcomes to be achieved for the students of the school. Developing strong working relationships will enable the principal to address any issues as they arise. The P&C-school partnership should be built on trust, respect and shared values. It should be an open, two-way relationship with the parents, school staff and Principal all working together to achieve the best outcomes for students. However, boundaries within the roles should be clear at all times. There will be times when identified issues should not be dealt with in a P&C forum. These issues should be tactfully redirected to the school to be dealt with.

- Develop relationships. What you put in, you will get back.
- Value and support all volunteers.
- Work with your school community.
- Communicate effectively.
- Encourage feedback.
- Provide active leadership.
- Create various opportunities for your community to contribute to the school community. The P&C is just one forum.

## Subcommittees

(For more information, see the *Operations Manual for P&C Associations 2011*, section 3 and Accounting Manual for P&C Associations p 46)

The P&C Association as an organisation may establish subcommittees for specific or special purposes and for purposes it considers appropriate as set down in the Education (*General Provisions*) Act 2006, part 5, section 130, and Education (*General Provisions*) Regulation 2006, section 46.

A subcommittee is NOT an autonomous body, but rather a group working within the P&C framework, established to assist with the effective function of the P&C in specific areas and answerable to the Association in all respects. Types of subcommittees operated by P&C Associations can be short- or long-term subcommittees and may include:

- Smart Choices/tuckshop
- fete/fundraising
- uniform shop
- school building fund
- outside school hours care
- music supporters
- swimming club
- other.



The P&C Constitution, which reflects the legislation, contains details of the establishment and operation of subcommittees including membership, management of funds and reporting requirements.

Subcommittees must follow any directions and resolutions of the P&C Association to the subcommittee.

The P&C Association appoints a chair, secretary and, if funds are to be expended by the subcommittee, a treasurer. Members of the subcommittee may meet to recommend appointments to these positions and any such recommendation is subject to the approval of the Association before it takes effect.

The president of the Association is the only one with the title of 'President'. A subcommittee has a chairperson, not a president.

The executive committee of the Association and the officers of the subcommittee should develop a set of operating guidelines that clearly outline the processes and procedures to be used by the subcommittee and how they will interact with the Association. These operating guidelines must be approved by the Association before they are enacted and reviewed at the AGM in accordance with the constitution.

The agenda of the AGM of the P&C Association includes 'confirmation of continuing subcommittees of the Association' (including appointment of members of subcommittees).

### Officers of a subcommittee

- Must be members of the P&C
- Cannot be paid employees of the P&C
- Must be appointed by the P&C
- Can be P&C executive members
- MUST have a Treasurer if expending funds (this can be the treasurer of the Association)
- Can number as few as three (being the officer positions)

## Funds

- A subcommittee is bound by the same accounting requirements as the P&C and is obliged to comply with the *Accounting Manual for P&C Associations*.
- The only people who are able to sign cheques and operate a bank account, other than members of the Association executive, are the officers of a subcommittee (chairperson, secretary and treasurer).
- To ensure that the P&C is accountable, the president must check that the subcommittee officers are carrying out the correct processes and procedures. The actual financial reports are the responsibility of the P&C treasurer; the president is responsible for making sure the reporting is complete and countersigned.
- Part 6 section 46 of the *Education (General Provisions) Regulation 2006* stipulates: '(7) Any funds raised by a subcommittee established by an association, are the association's funds and under the association's control.'  
**Any funds raised by a subcommittee are the P&C's funds and under the P&C's control.**
- The subcommittee treasurer must present a complete set of monthly financial documents (including original bank statements) to each P&C general meeting. The P&C treasurer must ensure the report is completed accurately and should check the bank reconciliation report against the original bank statement.

## Outside school hours care (OSHC)

(For more information, see the *Operations Manual for P&C Associations 2011*, section 7.4)

- From 1 January 2012, the *Education and Care Services National Law* (the National Law) commences in Queensland, and will include a new National Quality Framework (NQF) for early childhood education and care (ECEC) services, including outside school hours care. This Framework, including new national legislation, establishes the regulatory requirements that ECEC services must meet and new quality standards that each service will be assessed and rated against. The National Law will apply to OSHC services instead of the *Child Care Act 2002*.
- This important reform will focus on outcomes for children and continuous quality improvement and will ensure Australian families have access to transparent information relating to the quality of education and care services.
- There are transitional arrangements in the National legislation which provide for licensees to be taken to be approved providers under the National Law. If the P&C is an approved provider of an outside school hours care service, members of the P&C Executive that have management and control of the service have responsibilities and personal legal obligations under the National Law which cannot be delegated when it comes to ensuring compliance with that law. This includes practices to be followed, requirements that need to be met, documentation that must be maintained, and materials, information and policies that need to be developed by services.
- The President of the P&C will be responsible for the appointment of an appropriately qualified Nominated Supervisor (usually the OSHC coordinator). A Nominated Supervisor is a person who has consented to be the primary supervisor of the day to day operation of an early childhood education and care service. The Nominated Supervisor will have primary management and control of a service in the absence of the Approved Provider. In practice, the Nominated Supervisor, with the subcommittee (Management Committee), takes on the day-to-day running of the program, but when issues arise the President should be notified.
- There are transitional provisions for the Nominated Supervisor in the legislation. A qualified co-ordinator, who is a staff member of the OSHC service prior to commencement of the new legislation on 1 January 2012, will be declared as a Nominated Supervisor. This includes someone who is working towards the qualification and is taken to be qualified under the *Child Care Act 2002*. Further information about Nominated Supervisors and supervisor certificates is located on the web-site outlined below.



**For more information on the requirements of the**

**National Quality Framework, refer to the [Office for Early Childhood Education and Care's \(OECEC\) website](#).**

It is also recommended that members [subscribe](#) via the [Office for Early Childhood Education and Care's website](#) to the OECEC's newsletter, *A to Z of Early Childhood*, to keep up to date with the latest developments.

The P&C is responsible for the appointment of the OSHC subcommittee (management committee). This management group must follow the same policy and procedures as the Association. Please refer to **section 3** 'Subcommittees' in the *Operations Manual* for more information on the role and responsibilities of a subcommittee.

## **Management committee responsibilities**

The management committee of a service where the P&C is the sponsor, is a subcommittee of the P&C Association and as such is responsible and accountable to the P&C Association. The main responsibility of the subcommittee is ensuring that the service has a sustainable, well-thought-out strategic plan that will carry the business successfully into the future. This strategic plan is developed in consultation with stakeholders of the service, each providing their hopes and vision, then bringing them together to form a common direction for the service.

The management committee must be appointed by the P&C Association and all members must be members of the P&C Association. Recommendations for management committee members should be put to the annual general meeting of the P&C for consideration and appointment. **They must have Blue Cards, as must all members of the P&C executive where an OSHC program exists.** Management committees should be given information (preferably in writing) on its responsibilities, composition and powers. **These must be designed to meet the requirements of the P&C Constitution and any changes need to be approved by the Association.** These guidelines are commonly known as 'policies and procedures' and are necessary to ensure good management. Queensland Childrens' Activity Network (QCAN) can be of assistance to P&C Associations with an outside school hours care program.

## **Nominated Supervisor and educators**

The *Education and Care Services National Law* requires that the P&C, as the approved provider, must have a responsible person present at all times children are attending the OSHC service. This can be a person with management and control of the service (i. e. a member of the executive committee who has responsibility for managing the delivery of the service), a Nominated Supervisor or a certified supervisor who has been placed in day to day charge of the service. The P&C must nominate a suitably qualified person to be the Nominated Supervisor (e.g. OSHC Coordinator) to be placed in day to day charge of the service. This person must consent to their nomination. The Nominated Supervisor and educators (staff) at the service are responsible for the provision of care and education in accordance with the National Quality Standard, working with the management committee.

Although the OSHC educators cannot be members of the executive of the management committee, they have a key role to play in informing and advising the members of the management committee on the progress of the service. Valuing the expertise of the educators will assist in productive and beneficial recommendations being provided to the P&C for their consideration and approval.

## **Coordinator and staff**

The coordinator and staff of the service are responsible for ensuring all policies and procedures of the facility are carried out efficiently. They are also the ones who usually have to carry out any P&C approved directions of the management committee. Although the coordinator and staff cannot be members of the executive of the management committee, they have a key role to play in informing and advising the members of the management committee on the progress of the service. Valuing the expertise of the coordinator and staff will assist in productive and beneficial recommendations being provided to the P&C for their consideration and approval.

## **Financial management**

As P&C Associations are acquiring and expending public money, each P&C must be able to account for all monies raised and spent in a clear and understandable format. The *Accounting Manual for P&C Associations* is mandatory for all P&C Associations and their subcommittees to follow. Reporting to the P&C Association at each monthly meeting on the activities and the financial position of the operation provides P&C members with an opportunity to detect any inconsistencies or trends that may require attention. The Department of Education and Training's Office of Early Childhood Education and Care provides guidelines for the accounting of child care benefits. These should also be taken into consideration when preparing budgets, accounting systems and reporting processes.

## Reporting to the P&C Association on child abuse

Nominated Supervisors and educators made aware of matters involving child abuse or suspected child abuse must report as soon as possible to the P&C Association executive and the Department of Child Safety. Procedures to follow in cases of child safety including child abuse should be well documented in the service's Operating Handbook.

## Student Protection Risk Management Strategy

This document has been compiled by the DETE and P&Cs Qld to assist P&C Associations to comply with the legislative requirements of the *Commission for Children and Young People and Child Guardian Act 2000*, the *Commission for Children and Young People and Child Guardian Regulation 2001*, and the *Commission for Children and Young People Amendment Regulation (No. 1) 2006*. The Strategy outlines the requirements and expectations of volunteers and P&C employees with regard to the protection of students from harm or the risk of harm as members of a State school community.

Further information and the Strategy document and User's Guide are located on the P&C Qld and DETE websites

## Social media sites

P&C Associations are not encouraged to have separate stand-alone accounts on social media sites as the workload to maintain these accounts is quite onerous. However, if the P&C Association does decide to establish a standalone site or have a page on the school's site, there are some protocols that need to be observed. Please see the Social Media Toolkit (produced by DETE and P&Cs Qld) available on the DETE and P&Cs Qld websites.



## P&C Mailing Groups – (Provided by the school).

To assist the Queensland Council of Parents and Citizens Association to communicate with their members all schools are allocated three P&C mailing groups:

P&C: [pandc@schoolname.eq.edu.au](mailto:pandc@schoolname.eq.edu.au)

P&C President: [pandcpresident@schoolname.eq.edu.au](mailto:pandcpresident@schoolname.eq.edu.au)

P&C Secretary: [pandcsecretary@schoolname.eq.edu.au](mailto:pandcsecretary@schoolname.eq.edu.au)

The Managed Internet Service (MIS) administrator in each school is responsible for updating these email accounts at the start of each school year and whenever there is a change in the P&C Executive.

## Smart Choices : the *Healthy Food and Drink Supply Strategy for Queensland Schools*

Your P&C Association and the school **must be aware** of *Smart Choices: the Healthy Food and Drink Supply Strategy for Queensland Schools*, which is mandatory for state schools.

**Smart Choices** is all about supplying healthy food and drink choices to students in Queensland schools. **This includes all situations where food and drink is supplied in the school environment** including, tuckshops, vending machines, school excursions, school camps, fundraising, classroom rewards, school events such as celebrations and sports days, and food used in curriculum activities.

Reflecting the *Australian Dietary Guidelines for Children and Adolescents* and *The Australian Guide to Healthy Eating*, **Smart Choices** categorises foods and drinks into three groups:



### **GREEN – Have Plenty**

*Encourage and promote these foods and drinks in the school.*

**GREEN** foods and drinks are drawn from the basic five food groups and are low in saturated fat, sugar and/or salt and rich in nutrients.

### **AMBER – Select Carefully**

*Do not let these foods and drinks dominate choices and avoid large serve sizes.*

**AMBER** foods and drinks are mainly processed and have had some sugar, salt or fat added to them.

### **RED - Occasional**

*Limit the availability of these foods and drinks to **no more than two occasions per term.***

The 'occasional' foods and drinks that make up the **RED** category are based on the 'extra' foods as defined in *The Australian Guide to Healthy Eating*.

Under the strategy, foods and drinks from the RED category should not be supplied on more than two occasions per term.

A copy of Smart Choices, fact sheets, resources, frequently asked questions and a checklist for organising events are available at: <http://education.qld.gov.au/schools/healthy/food-drink-strategy.html>

### **NOTE:**

The P&C Association should have a process in place to identify and approve any RED food activities during within the school year. The strategy is the responsibility of the whole school community, not just the tuckshop.







Sample:

## Code of Conduct

\_\_\_\_\_ School P&C Association

Year: \_\_\_\_\_

This Code of Conduct has been adopted to aid all members of our school community to work as a cohesive group in partnership with the school.

A harmonious working environment is essential to the effective conduct of our school’s volunteer contribution and job satisfaction. To this end, we have agreed to the following:

- Compliance with the Department’s Code of Conduct.
- Personal privacy is of paramount concern to all. Information gathered or obtained as a result of our roles as volunteers in our school community must be considered confidential and passed onto the relevant school authority **with** the permission of the person disclosing the information, except in circumstances where there is a threat of harm.
- Courtesy and respect is to be observed by all. Treating people with dignity, honesty, courtesy and fairness at all times is essential.
- Discussion is healthy; personal attacks are destructive and to be avoided.
- Constructive criticism is healthy and always welcomed, while discrimination on racial, ethnic or religious grounds is forbidden, as is any form of sexual discrimination and/or harassment.

### **Confidentiality:**

If, in the course of our interaction with the school community, we are exposed to information that is of a sensitive nature or information that is clearly confidential, I shall not repeat this information outside the school context. If I am concerned about an issue I will bring it to the attention of the school administration team.

We do have separate functions but we strive to work as a team.

Signed \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_

**NOTE:** It is good to have the Code of Conduct on the back of the **P&C Membership Application Forms**. This way both can be signed at the same time and kept in the Members Register. This ensures that all members are aware of the Code of Conduct.

Year \_\_\_\_\_

# Checklist for outgoing P&C executive



## To be handed over to the incoming president/secretary

- ✓ *Operations Manual for P&C Associations* CD
- ✓ Copies of roles and responsibilities (from the *Operations Manual for P&C Associations*)
- ✓ Current P&C approved Constitution
- ✓ Subcommittee bylaws/policies
- ✓ Other P&C policies
- ✓ Current employee letters of employment and details
- ✓ Letter from ATO advising TCC (Tax Concession Charity) status previously known as Income Tax Exempt Charity (ITEC)
- ✓ Letter from the ATO advising of DGR (Deductible Gift Recipient) status if a P&C Association has a school building fund.
- ✓ Standing orders/meeting procedures
- ✓ Register of P&C members
- ✓ Register of life members of P&C
- ✓ Minutes books with minutes from all meetings since P&C commenced
- ✓ Motions register (this is a suggestion only but it helps new executive continue ongoing actions from motions from the past)
- ✓ Address list of contacts for assistance – Principal, Business Services Manager, P&Cs Qld, QAST, Industrial Relations or an Employers Union, ATO, QCAN, Gaming Benefit Fund, Raffles, alcohol licences and Marsh Pty Ltd (Include contact name, phone, fax, email and website information).
- ✓ P&C template for the formats of the agenda, minutes, financial reports
- ✓ A list of any important issues/projects which need to be followed up or continued by the new executive
- ✓ Any diary that has been kept by the P&C on issues, events and/or invitations attended by the outgoing executive

## To be handed over to the incoming treasurer

- ✓ Copy of the *Accounting Manual for Parents and Citizens Associations*
- ✓ Books of accounts for current and previous year
- ✓ Registers for building fund/DGR (deductible gift recipient)
- ✓ Cheque, receipt, invoice and order books
- ✓ Assets register
- ✓ Auditor's statements and reports for past seven years including current year
- ✓ Bank form for change of signatories for P&C general, subcommittee and any investment accounts

## For the principal

Ensure the principal has the following for safekeeping:

- Current approved P&C Constitution
- Copy of income tax exemption for charities (TCC) letter and deductible gift recipient (DGR) status.

School should provide an area for archiving of P&C information and old records. They should not be stored off-site.





## TIPS for the P&C Executive

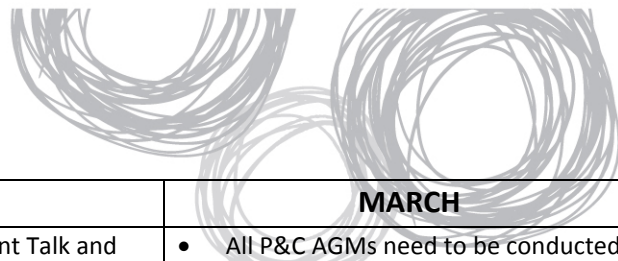
- Read legal documents, don't just sign! Seek advice from the principal where necessary.
- QCPCA insurance covers all volunteers who are working within the school or at P&C-approved events.
- Never sign blank cheques (this includes either the amount or the payee)
- Always check and sight a supporting invoice before signing cheques.
- Ensure you maintain good communication with other members of the executive.
- Do not engage in discussions where you have a financial or personal interest. Always declare any conflict of interest that may occur.
- Pass on key information to your successor.
- Implement or attend skilling sessions so all office bearers are aware of their responsibilities
- Adhere to legislation.
- Remember, everyone is different but is part of the team.
- Lead by example and set appropriate standards.



## Promote your P&C Association

- Do what you can to promote your P&C Association. If the parents are not coming to you then you can go to them.
- There are always people at the school around drop off and pick up time. What can you do as a group to engage them?
- Where else can you promote your association and celebrate the great things that you do!
- What can the Association do for its members? As an association what do you give back to members? Why should they join the association?
- Give people just one job! Share the load. Say thank you and celebrate success!
- Don't overload members especially if they are new to the association.
- How many times have you heard that someone went to their first meeting and it happened to be the AGM and they came away with a position on the executive? What support and training did they get? How many struggle with very little support or information? Once you know where to go it is easier but getting to that point can be difficult sometimes. That is why handovers are so important and the principal has a role to play in supporting new executive members.

# P&C task calendar



JANUARY	FEBRUARY	MARCH
<ul style="list-style-type: none"> <li>• Ensure audit is well under way, all books are provided to auditor.</li> <li>• Start to get ready for AGMs</li> <li>• Ensure principal has School Logo copyright – Deeds of Licence – signed by all Uniform suppliers.</li> </ul>	<ul style="list-style-type: none"> <li>• P&amp;Cs Qld Mail out Including Parent Talk and items for Executive to action</li> <li>• QCPCA membership and Insurance Renewal to be paid</li> <li>• Notifications of AGM in newsletter</li> <li>• School Annual Reporting and Operational Plan</li> <li>• Details of P&amp;Cs Qld State Conference sent to P&amp;Cs</li> <li>• Update and record asset register for the P&amp;C</li> <li>• Ensure all Executive folders with required documents are maintained for any new executive members – with Constitution, Operations manual, accounting manual, smart choices policy, employer union contacts, gaming regulations and other contact details.</li> </ul>	<ul style="list-style-type: none"> <li>• All P&amp;C AGMs need to be conducted before the end of this month</li> <li>• All insurance must be paid before the end of this month to P&amp;Cs Qld</li> <li>• Return notification of new Executive and ATO contact form to P&amp;Cs Qld</li> <li>• Give Secretary and President email addresses to MIS administrator /principal to update P&amp;C email contacts</li> <li>• Update membership register</li> <li>• Update school web site with P&amp;C details, price lists, fundraising events etc.</li> </ul>
APRIL	MAY	JUNE
	<ul style="list-style-type: none"> <li>• Audit to be received by DETE Regional Offices (not required by P&amp;Cs Qld)</li> <li>• Parent Talk posted</li> <li>• Returning Officer / scrutineer information sent to P&amp;Cs for State Conference</li> <li>• P&amp;Cs Qld conference registration forms sent</li> </ul>	P&C Day in Education Week
JULY	AUGUST	SEPTEMBER
	<ul style="list-style-type: none"> <li>• Textile clothing report to DETE Procurement</li> <li>• Parent Talk posted</li> <li>• P&amp;Cs Qld financial / annual audit report and fee structure posted for P&amp;C information</li> </ul>	<ul style="list-style-type: none"> <li>• P&amp;Cs Qld State Conference</li> <li>• P&amp;C succession training should begin for those who are looking for volunteers to fill executive positions</li> <li>• P&amp;C planning starts for next year</li> </ul>
OCTOBER	NOVEMBER	DECEMBER
<ul style="list-style-type: none"> <li>• Set goals and objectives for the coming year</li> <li>• Parent Talk posted</li> <li>• Review fundraising calendar for the next year</li> <li>• Australian Council of State School Org (ACSSO) Conference.</li> </ul>	<ul style="list-style-type: none"> <li>• Draft P&amp;C business plans</li> <li>• Start preparing audit materials</li> <li>• Stocktake of goods for insurance – reduce tuckshop stock. If an increase in uniforms may need to increase insurance</li> <li>• Tuckshop Day – First week in November</li> </ul>	<ul style="list-style-type: none"> <li>• Getting books ready to be sent to auditor</li> <li>• Celebrate the years success with all volunteers</li> </ul>

\* Under *EGPA Regulations 2006*, general meetings must be held at least three times per semester or more to complete the P&C business efficiently and effectively.

\*\* Smart Choices committee should meet once per month or as regularly as needed.

\*\*\* BAS statements need to be completed for those P&Cs registered for GST. This can be done monthly or quarterly depending on your arrangements with the ATO.



## Documentation and disposal schedules

A P&C meeting is a public forum and as such the minutes of the P&C, once ratified as a true and correct record, are public documents accessible to any member of the school community upon request.

All correspondence received by the P&C and sent on behalf of the P&C Association must be tabled and received at a P&C meeting. If a document received is of a libellous or derogatory nature, the document should be listed amongst the correspondence but not made available.

**Important note:** There is specific legislation that deals with defamation and libel. If the P&C executive is in any doubt about their legal rights and responsibilities they should seek professional legal advice.

Records are to be maintained as per the Queensland State Archives [General Retention and Disposal Schedule for Administrative Records](#).

### Keeping records

All association financial records should be kept for the following periods:

Minutes	forever
Cashbook	20 years
Financial Reports	5 years
Audit Reports	7 years
Receipt books,	5 years
Order books, invoices	2 years
Events paperwork (see taxation)	5 years
Pay sheets and acquittal sheets	7 years
Cash register strips	3 years
Stock counting sheets	3 years
Bank deposit slips	3 years
Bank statements	2 years
Petty cash and postage books	2 years
Cheque butts/payment vouchers/invoices	5 years
Volunteer and Membership Registers	20 years
Letters, Contracts, Agreements	forever
Other correspondence, junk mail	1 year or less

After the storage periods, the records can be destroyed. Minute books should be kept indefinitely as a historical and reference record. All records should be kept at the school, under the care of the principal and in an agreed upon location. The treasurer should have access to the records for the current year and the year before taking only minimal records home and for short periods of time.

When a new treasurer takes up the job, the outgoing treasurer must pass on all records and documentation.



## Handover Kit Suggestions:

### For all executive members

- P&C operations manual / CD
- *Accounting Manual for P&Cs*
- Copies of roles and responsibilities for each position
- Current P&C approved constitution
- Subcommittee bylaws/policies/operating guidelines
- Other P&C policies
- Address list of contacts for assistance – Principal, Business Services Manager, P&Cs Qld, QAST, Industrial Relations or an Employers Union, ATO, QCAN, Gaming Benefit Fund, Raffles, alcohol licences, Marsh Pty Ltd, DETE (Include contact name, phone, fax, email and website information).
- Information on Outside School Hours Care (if one is operated by the P&C Association)
- Quick Guide for P&C Associations available from DETE and P&Cs Qld.

### President / Secretary

- Current employee letters of employment and details
- Letter from ATO advising ITEC (Income Tax Exempt Charity) status
- Standing orders / meeting procedures
- Register of P&C members
- Register of life members of P&C
- Minutes books with minutes from all meetings since P&C commenced
- Motions register – this is a suggestion only but it helps new executive continue ongoing actions from motions from the past.
- P&C template for agenda, minutes format, financial reports format.
- P&C Meeting attendance book
- A list of any important issues/projects which need to be followed up or continued by the new executive.
- Any diary that has been kept by the P&C on issues, events and/or invitations attended by the outgoing executive.
- Building fund DGR (Deductible Gift Recipient) status letter from ATO
- Bank form for change of signatories for P&C general, subcommittee and any investment accounts

### For Treasurer

- *Accounting Manual for P&Cs*
- Books of accounts for current and previous year
- List of subcommittees
- Registers for:
  - building fund DGR (Deductible Gift Recipient)
  - cheque, receipt and order books
  - assets
  - accountable forms
  - auditor's statements and reports for the past seven years including current year
- Bank form for change of signatories for P&C general, subcommittee and any investment accounts Letter fro
- ATO advising Income Tax Concession Charity (TCC) status

# P&C handy contacts and links

## KEY DOCUMENTATION

The [P&C Model Constitution](#) is a guiding document of the P&C Association. Each school P&C Association has a constitution that they have adopted and has been approved by their principal. The executive and the principal should have copies of this document.

The [Accounting Manual for P&C Associations](#) provides extensive information for the financial recording and reporting of retail activities of P&C's.

The [Operations Manual for P&C Associations](#) provides extensive information for the operation of the P&C Association.

## SUPPORT

### **P&Cs Qld**

The P&Cs Qld website has information for P&C Associations. Phone: 3352 3900  
Website: <http://www.pandcsqld.com.au>  
[P&Cs Qld Regional Area members](#)

### **EDUCATION QUEENSLAND**

#### **P&C Services Manager**

DETE/P&Cs Qld  
Phone: 33523900 Mobile: 0421669792  
[Robyn.Kelso@dete.qld.gov.au](mailto:Robyn.Kelso@dete.qld.gov.au) or  
[Robyn@pandcsqld.com.au](mailto:Robyn@pandcsqld.com.au)

DETE school principals and business service managers can also assist and offer guidance to P&C Associations.

## GENERAL

### **Education Queensland**

#### **Smart Choices:**

[Smart Choices](#)  
[Smart Choices resources](#)  
[Smart Choices Tool Kit](#)

### **Queensland Health**

[Healthy Schools](#)

## INSURANCE

### **MARSH Australia**

Debbie Youngs (QCPCA insurance issues)  
Phone: 3115 4555  
Website: <http://australia.marsh.com/>

## INDUSTRIAL ADVICE

### **NATIONAL RETAILERS' ASSOCIATION**

Employer Law Hotline: 1800 738 245  
Email: [Law@nra.net.au](mailto:Law@nra.net.au)  
Website: [www.nra.net.au](http://www.nra.net.au)

### **WAGELINE**

Phone: 1300 369 945  
Website: [www.wageline.qld.gov.au](http://www.wageline.qld.gov.au)

### **FAIR WORK AUSTRALIA**

Phone: 1300 799 675  
Email: [inquiries@fwa.gov.au](mailto:inquiries@fwa.gov.au)  
Website: <http://www.fwa.gov.au>

## TUCKSHOPS

**Education Queensland Tuckshop Resource**  
(see also resources for Smart Choices):  
[I love my tuckshop](#)

### **Nutrition Australia**

Website: <http://www.nutritionaustralia.org/>

### **Queensland Association of School Tuckshops (QAST)**

Phone: 3324 1511  
Website: [www.qast.org.au](http://www.qast.org.au)

## OUTSIDE SCHOOL HOURS CARE

### [Office for Early Childhood Education and Care](#)

For information regarding outside school hours care, contact the Early Childhood Manager, Regional Facilities Manager or Regional Finance Manager in your [closest regional office](#)

[My Time Our Place – Framework for School Age Care Australia](#)

### **Queensland Children's Activities Network (QCAN)**

Phone: 3352 3499  
Website: <http://www.qcan.org.au/>