

**Information about the  
Management of  
P&C Sub-Committee Accounts  
at  
Brisbane State High School**

**See also: *Information about the Management of Levies for Extra-curricular Activities at Brisbane State High School.***

**<http://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/ManagementOfLevies.pdf>**

**November 2012**

## **Background**

BSHS P&C Association has a network of Sub-Committees that support many of the extra-curricular activities at State High.

Extra-curricular activities are dependent for their success not only on the dedication and commitment of the MIC (Master-in-Charge) and other school staff but on the support and assistance of the parents and members of the school community through this Sub-Committee network.

Extra-curricular activities gain access to funds to ensure they can run in two ways:

1. through levies paid by those students participating in the activities (these funds are collected and administered by the school);and
2. through the fundraising efforts of the relevant P&C Sub-committee or parent support group (these funds are managed by the relevant P&C Sub-committee and administered by the P&C on behalf of the Sub-committee).

This document deals with the administration of funds generated through fundraising (option 2 above).

Each Sub-committee has a separate bank account in which their funds are held. All decisions relating to the extent of fundraising undertaken by each Sub-committee and the expenditure of funds held in that Sub-committee account rests with the relevant Sub-committee.

Sub-committees can deposit money directly into their Westpac account at any Westpac Branch. Deposit books to streamline this process are available and may be helpful for Sub-committees that undertake extensive fundraising. Expenditure of money from a Sub-committee account (i.e. paying bills) must be authorised by two office bearers of that Sub-committee. Once the P&C Office (Executive Manager and Bookkeeper available on 3291 4173 or email [pandc.2003@gbn.eq.edu.au](mailto:pandc.2003@gbn.eq.edu.au) ) receive an account that has been authorised for payment by appropriate members of the Sub-committee, electronic transfer of the funds will be arranged. All payments from any P&C accounts are effected by the electronic approval two members of the P&C Executive. Accounts are paid weekly and must reach the P&C Office by 10.00am Thursday to be included in the weekly payment run.

Ongoing information about transactions on each Sub-committee account will be provided at the end of each month by the P&C Bookkeeper. Sub-committees can also nominate one office bearer – generally the Treasurer - who will be provided with on-line read-only access to their bank account. As gaining this access involves authorisation and paper work each time there is a change of office bearer, Sub-committees may opt to utilize copies of monthly bank statements if their transactions each month are limited.

## **Steps for Sub-committees**

1. Each year or each time there is a change of office bearers; Sub-committees should notify the P&C Office, via email: Office bearers are authorised to approve expenditure so that notifying their details including:
  - Name;
  - Email address; and
  - Phone number including mobile phone number

to the P&C Office is of critical importance in ensuring that prompt payment of any accounts can occur. If the P&C Office does not have the correct information regarding authorised persons, the payment will not be made until authorisation can be confirmed. This will be done with an email to the relevant office bearers of each subcommittee.

2. Authorise accounts for payment by obtaining the signatures (or electronic authorisation i.e. email) of two authorised members of the Sub-committee. When an account must be paid, Sub-committees must complete a P&C Payment Voucher and send it, together with the account, to the P&C Office located in the Canteen on the Upper campus in E Block, or posted to P & C Association, PO Box 5243, West End 4101. This can be managed electronically or with signed paper documents.
  - To pay an account by submitting signed paper documents, two authorised members of the Sub-committee should complete a P&C Payment Voucher, (<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/PaymentVoucher.pdf>) attach the relevant account and submit the signed (2 signatures are required) Payment Voucher with account attached to the P&C Office (the P&C Office is located in the Canteen on the Upper Campus – under E Block. Forms can also be submitted via fax number: 3291 4175
  - To achieve an electronic payment, one authorised member of the Sub-committee can scan the account for payment and a completed P&C Payment Voucher then email these together with their own agreement/authorisation to pay the account to another authorised member of the Sub-committee. If the second authorised member of the Sub-committee is satisfied that the account is appropriate for payment, that person can in turn forward the scanned account and Payment Voucher (including the original approval) and their own authorisation/agreement to the P&C Bookkeeper [pandc.2003@gbn.eq.edu.au](mailto:pandc.2003@gbn.eq.edu.au) . Emails authorising such payments which are received by 10.00 am Thursday will be included in Account payments for that week.
  - If an account (and therefore expenditure from the Sub-committee funds) is more than \$2000, information showing that this major expenditure has been discussed and approved by the broader Sub-Committee should be included. This can be done by completing second box at the bottom of the Payment Voucher headed '**Approved at:**' If this information is missing payment will not be made until this information can be verified.

Please remember that authorised accounts must be received by 10.00am Thursday each week to be paid in the Friday accounts run of that week.

3. Prior to the end of each calendar year, Sub-committees must provide any relevant documentation re income and expenditure to the P&C Bookkeeper in order to provide information for auditing purposes. The tax year for the P&C is January to December. Below is the list of required documentation:
  - Subcommittee Meeting Minutes
  - Any bank Deposit Books and/or Deposit receipts
  - Invoices and receipts
  - Any other supporting documentation for transactions on bank statements ( eg. Email confirmations, written documentation)

This documentation is likely to include details of the fundraising activity that has resulted in funds being deposited in the account throughout the year.

Sub-committees will be reminded of the requirement for this via email each year in October.