

Information about the Management of Levies for Extra-curricular Activities at Brisbane State High School

*A joint publication of BSHS and BSHS P&C Association.
For distribution to Sub-Committees & Masters-in-Charge
and also available on BSHS website.*

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Brisbane State High School (BSHS) offers a wide range of both sporting and cultural activities for students. Details for these can be found on the BSHS website <https://brisbaneshs.eq.edu.au>, under the menu headings *Sport>Activities* and *Learning>Extra-curricular Activities*.

Our school has a proud history in this regard and these activities now form a critical component of the State High experience - an experience which exemplifies excellence in public education. Extra-curricular activities are dependent for their success not only on the dedication and commitment of the MIC (Master-in-Charge¹) and other school staff but on the support and assistance of the parents and members of the school community. This support and assistance is generally, but not always, provided through a Sub-Committee of the P&C Association. These partnerships between parents and MICs have been and continue to be a crucial component part of the extensive and very successful extra-curricular activities at BSHS.

One of the most effective ways to make sure these partnerships work well is to be clear about who is responsible for what.

What is the Role of the MIC?

The MIC has overall responsibility for the running of the extra-curricular activity. This involves a range of tasks but significantly the MIC is responsible for:

- Providing information to and encouraging students to participate in the Activity;
- Being the point of contact and official liaison person for the school, students and parents with all outside organisations relevant to the running of the activity including, in the case of sporting activities, Queensland Girls' Secondary Schools Sports Association (QGSSSA) and/or Great Public Schools Association (GPS) and BSRA Brisbane Schoolgirls Rowing Association and, in the case of cultural activities, outside organisations with which BSHS has any partnership arrangement;
- Fostering, liaising with and providing information to the relevant P&C Sub-Committee and/or parent support group;
- Fostering emerging talent, encouraging and enrolling students in the extra-curricular activity;
- In conjunction with the relevant P&C Sub-Committee or parent supporters, establishing an annual budget for the operation of the activity and subsequently determining the necessary student levy to cover the cost of the activity;
- Submitting a copy of the budget endorsed (signed) by an authorised P&C Sub-Committee office bearer (President or Treasurer generally) to the school Business Manager at the beginning of the activity season or at the beginning of the school year for year-long activities;
- Ensuring levies are paid by participating students by monitoring the payments as they come in and following-up with students as necessary;
- Ensuring that expenditure occurs in line with the established and agreed budget;
- Together with the Treasurer or nominated office bearer of the Sub-Committee, or representative of the parent support group, authorising individual accounts for payment by School administration; and

¹ Master-in-Charge is the rather quaint and traditional name that State High uses to refer to the teacher or other authorised person who has been assigned the responsibility of running the activity.

- Ensuring (during the season or period of the Activity) that monthly Expenditure Reports in relation to the activity are provided by the MIC and/or the School Administration, to the P&C and relevant Sub-Committee or parent support group.

What is the Role of the P&C Association?

Like all P&Cs, the role of the BSHS P&C Association, as set out in our constitution, includes:

- Providing advice to the Executive Principal and school staff;
- Fostering of interest amongst the parent body in educational matters;
- Encouraging closer co-operation between the school and community; and
- Providing financial resources.

What is the Role of the P&C Sub-Committee?

P&C Sub-Committees are frequently closely aligned with the running of an extra-curricular activity e.g. the Music Sub-Committee, the Rowing Sub-Committee, the Rugby Sub-Committee and the Art Sub-Committee...

It is the role of these extra-curricular Sub-Committees to:

- Provide assistance and advice to the MIC, other staff and volunteers involved in the running of the Activity;
- Foster an interest in and support for both the Activity and the role of the MIC amongst the parents of those involved in the Activity;
- In conjunction with the MIC, establish an annual budget for the operation of the Activity and subsequently assist in determining the necessary student levy to cover the cost of the activity;
- Along with the MIC, endorse the agreed budget (signature by Office bearer) and ensure that the MIC submits a copy of the endorsed budget to the BSHS Business Manager;
- Support the MIC in ensuring that expenditure occurs in line with the established and agreed budget including reviewing the monthly Expenditure Report provided by School administration;
- Together with MIC, authorise individual accounts for payment by School administration. This role would normally be undertaken by the Treasurer or other nominated office bearer; and
- Undertake fundraising as determined appropriate to support the Activity and assist in the provision of any additional financial support not provided for by the extra-curricular levy.

At State High, P&C business is complex. The size of our school, the fact that the major retail outlets of the Canteens and Uniform Shop are operated by the P&C and the very large array of extra-curricular activities available to our students all contribute to this complexity. To assist in undertaking this business the P&C employ staff who operate the P&C Executive Office. The Office includes the Executive Manager P&C and the P&C Bookkeeper. Both positions are part-time. Along with their other duties, these staff provide assistance to the large number of P&C Sub-Committees involved in supporting the extra-curricular offerings. The P&C Executive Office is located in the rear of the Upper Canteen.

All Sub-Committee fundraising initiatives should be notified to the P&C Executive Office through either a P&C Executive Member <https://brisbaneshs.eq.edu.au/phone-directory> or to the Executive Manager (Sue Shield) on 3291 4173 or at pandc.2003@gbn.eq.edu.au.

About Levies and Fundraising

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 administered by the school); and
2. through the fundraising efforts of the relevant P&C Sub-committee or parent support group (these funds are administered by the relevant P&C Sub-Committee or P&C).

This document deals with the administration of levy funds handled by the school administration (number 1 above).

The general principle is that all extra-curricular activities must be self funding and that each year the levies collected for a specific activity must cover the expenses of running that activity.

So in practice this means that levies cover the general cost of the activity and fundraising provides any additional extras – the “nice-to-haves” but not essentials. In most activities this will be the case.

There are exceptions to this. Some extra-curricular activities are much more expensive than most and in those activities the P&C Sub-Committees associated with the activity can decide to actively fundraise each year to supplement and contribute to the basic running costs of the activity in order to keep the individual student levy within reach of most students seeking to participate in the activity. The Rowing Sub-Committee is an example of a Sub-Committee that has taken this approach.

In addition, some extra-curricular activities have capital expenditure items that require replacement from time to time. Examples of this include javelins and shot puts for athletics, balls and numbered jerseys for football and musical instruments (e.g. bass clarinet) for the music program. Levies can be used to purchase these items however their purchase should be planned over a number of years. This is discussed in more detail in the section below.

About Drawing up a Budget and Establishing the Levy

Each extra-curricular activity must draw up a budget each year to establish the levy to charge students participating in the activity. The budget must be drawn up by the MIC in conjunction with the relevant P&C Sub-Committee.

Once finalised, budgets to establish levies must be signed by the MIC and an authorised P&C Representative and provided to the BSHS Business Manager and the P&C Executive Manager. Appropriately signed budgets will in turn be endorsed by the BSHS Business Manager on behalf of the Executive Principal. The Pro-forma (<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/BudgetPreparationForm.pdf>) which assists in this process has provision for these signatures. It is only after budgets have been fully signed and endorsed that expenditure of the levies and payment of accounts can occur.

In situations where there is no Sub-Committee associated with the extra-curricular activity, budgets must be sent to BSHS Business Manager for endorsement.

Because the cost of activities vary, so too do the levies. Currently levies vary from \$400 (for Rowing) to \$80 (Cross country). The levy for most Activities is in the \$100 - \$120 (2012) range. Specific tips for drawing up a budget include:

- Costs associated with hire of buses, hire of other equipment (e.g. tents) and costs of catering should be included in the budget and reflected in the levy. The P&C does not subsidise any extra-curricular activities by paying for catering and/or equipment hire. Every activity must be self-funding;
- The P&C Association currently pays all Sports Medicine expenses so at this stage this cost does not need to be included in Sub-Committee/Extra-curricular Activity budgets;
- The cost of uniforms for each individual participating in the activity is generally not included in the levy. However for some team sports, particularly those in which players use numbered shirts, shirts are purchased centrally and players borrow those shirts throughout the season. In these cases, a contribution towards the replacement cost, upkeep and laundering of shirts is included in the annual levy. On average these shirts seem to need replacement each three years. Replacement costs for these shirts need to be calculated on an estimate of how frequently shirts will need replacement. Uniform items for all Activities are available through the Uniform Shop and at the following link:
<http://www.brisbaneshs.eq.edu.au/sites/default/files/bshs/Documents/uniformPriceList.pdf>
- State High generally does not pay coaches therefore there are unlikely to be costs associated with coaching that need to be included in the budget and subsequently levies. The majority of coaches are drawn from the current school community (qualified and willing parents) and past students.
- The cost of providing Coach shirts for the volunteer coaches can be provided for in the levy so this item can be included in the budget;
- Costs of end of season dinners are generally not included in budgets but collected separately. Again, end of season dinners should be cost neutral with those attending covering the costs of the dinner;
- Budgets (and therefore levies) can include the cost of any trophies to be awarded at the end of season and may include the cost of gifts for coaches;
- Budget carry-overs i.e. rolling over unexpended levies from one year to the next can only occur if this has been signalled in the budget. If a Sub-Committee wishes to make major purchases to assist with the operation of the Activity e.g. new goal posts for Rugby or Soccer, replacement jerseys each 3 years, new boats for Rowing or new musical instruments for Music, the costs are able to be spread over a number of years. Levies over a number of years can provide for a contribution towards the cost of these major purchases as long as the purchase is approved through the usual Levy Budget approval process (i.e. through a motion at a meeting of the relevant Sub-Committee). Provision for the purchase of these must be included in the budget (and subsequent levy) and can be undertaken over a number of years (i.e. with a carry over at the end of each year) as long as this is specified in the budget.

About Uniforms

Any changes to BSHS uniforms are considered and approved by the Uniform Committee which is chaired by a Deputy Principal on behalf of the Executive Principal and includes the Business Manager, other school representatives including representatives of the Sports Office, the Executive Manager P&C, Manager of the Uniform Shop and other representatives of the P&C.

Sub-Committees and/or MICs considering changes to the uniforms involved in their activity must submit those suggestions to the Uniform Committee for consideration. Sub-Committees are encouraged to be mindful of additional costs involved for all participants in the Activity when a change of uniform is recommended and made.

All articles of clothing that form part of BSHS uniforms are sourced and retailed to members of the school community through the Uniform Shop. In this way the statutory obligations of both the school and the P&C to adhere to transparent and fair purchasing procedures are discharged. The Email to all staff from the Executive Principal of 11 May 2011 sets out those obligations for Education Queensland Staff. The P&C policy and order form relating to the stocking and sale of uniform articles by the Uniform Shop (***P&C Policy for Uniform Purchases 2012***) is available at:

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/UniformOrder&PurchasePolicy.pdf>. This policy sets out the procedures necessary to comply with our obligations. The MIC would normally be the appropriate person to liaise with the Uniform Shop Manger in relation to stocks of uniforms for specific Activities. MICs are reminded that the normal lead times for the acquisition of uniforms are between 4 and 12 weeks.

About Authorising Accounts for Payment from the Levies Funds

In order to have an account paid, the ***endorsed*** account together with a completed ***Purchase Requisition Form*** (attached) must be given to BSHS Administrative staff.

These can be scanned and emailed to accounts@brisbaneshs.eq.edu.au or placed in the Accounts Payable (Invoices to be paid) tray in AG09 (Main Administration Office in A Block) Phone: 3291 411.

Endorsing an Account

An endorsed account is one on which the person who received the goods has indicated this on the account. One way of doing this is to write something like 'goods received' and then date and sign the account. This can be written anywhere on the account as long as it does not obscure the details of the account as the Accounts Payable Officer will need to be able to see these details. The endorsement is the affirmation that the goods or product has actually been received by either the relevant MIC or an authorised person from the relevant Sub-Committee. The Accounts Payable Officer is not able to pay accounts which have not been endorsed. Endorsement always requires the signature of the person who is endorsing it. Never endorse an account if you do not have first-hand knowledge that the goods or products have been received or provided (e.g. bus has taken students to destination).

Completing a Purchase Requisition Form

Purchase Requisition Forms are green and are available from the MIC. A sample Requisition Form can be found at:

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/PurchaseReqFormExtraCurr.pdf>

Correctly completed Purchase Requisition Forms ensure that:

- the necessary approval to pay the account (of both the MIC, and the relevant Sub-Committee nominee) is clearly indicated and payment will occur promptly; and
- a comprehensive record of expenditure of levies against specified budget items is compiled enabling the monthly reports to MIC and Sub-Committees to meaningfully record expenditure.

Accounts will only be paid if **Purchase Requisition Forms** are completed.

It is particularly important that expenditure codes are inserted. Whomever is completing the form should refer to the lists of Expenditure items to identify the appropriate codes (<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/ExpenditureItemCodes.pdf>). An Activity Code (Sub Cost Centre Code) and an Expense Code (Account Code) must be inserted for each item purchased. Purchase Requisition Forms that do not include both an Activity Code (e.g. Tennis) and an Expense Code (e.g. venue hire) will be returned and payment will not occur until this has been rectified. Descriptions of how to complete various items on the Purchase Requisition Form are shown in the Attachment. A correctly completed Purchase Requisition Form is also included in the Attachment.

About Re-Claiming Money Expended

From time to time, members of Extra-curricular Sub-Committees, MICs or others expend their own money on items for the Extra-curricular Activity e.g. purchase of food items. In these cases the cost of the items is then re-claimed against the Levies account for that particular extra-curricular activity. To re-claim money expended, a **Claim for Payment Form** must be completed. The completed form together with endorsed and counter-signed original receipts for the purchased items, need to be placed in the Accounts Payable (Invoices to be paid) tray in AG09 (Main Administration Office in A Block) Phone: 3291 411.

Claim for Payment Forms are yellow and are available through the P & C Office or from the MIC or available here:

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/PaymentClaimsForm.pdf>.

Each person who reclaims money must have their details entered on the school finance system. If someone is reclaiming money for the first time they will need to provide their details to the school by completing a **Supplier Form**. These are available by calling the school office on 3291 4111 and requesting one.

Items for Extra-curricular activities should be purchased in transactions that do not include the purchase of items for other uses. In other words, the receipts should not include items for personal use as well. Credit Cards or Cards associated with Fuel vouchers and/or reward points must not be used for any purchases to be claimed from the school.

Money expended on alcohol cannot be reimbursed by the school. Any expenses on alcohol must come from money held by the relevant P&C Sub-Committee. This means that no expenditure on alcohol can be built into levies.

(In considering the purchase of alcohol for any school related activities, Sub-Committees are reminded of the need to set a healthy example for our students. If the model established is one in which social activities cannot be enjoyed without alcohol, this is the powerful message our students will take away.)

Originals of receipts (dockets) must be supplied to the school along with the **Claim for Payment Form**. Should the purchaser wish to keep a copy of their receipt they should make a photocopy.

An endorsed receipt for the purpose of **Claim for Payments** must be counter signed by someone other than the purchaser or claimant to verify that the items have been used for the Extra-curricular activity.

Attachments

Budget Preparation & Levy Setting Form

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/BudgetPreparationForm.pdf>

Purchase Requisition Form

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/PurchaseReqFormExtraCurr.pdf>

Claim for Payment Form

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/PaymentClaimsForm.pdf>

Expenditure Items for Co-curricular Activities

<https://brisbaneshs.eq.edu.au/sites/default/files/bshs/PolicyDocuments/PandC/ExpenditureItemCodes.pdf>