

Finance Controls and Practices for Parent Advisory Councils

October 5, 2026



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Agenda

- School Protection Program (SPP)
- PAC Treasurer - Role and Responsibility
- Annual Budget
- Financial Reporting, Controls, and Payments
- Fundraising, Donations, and Community Gaming Grants
- PAC Purchases
- Handout
- Questions



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SCHOOL PROTECTION PROGRAM



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Covered Activities/Events

- SPP liability coverage is primarily designed to protect the School District and its employees against liability claims while performing their duties
- All School District authorized activities
- Coverage does not include:
 - Job-related injuries (covered by WorkSafe BC)
 - Criminal or illegal acts
 - Ownership, use, or operation of automobiles
 - Parent-sponsored events that are not authorized by the School District



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PAC and DPAC Insurance Coverage

- SPP coverage extends to cover PAC/DPAC members with respect to authorized activities
- Coverage only for general liability (no equipment or cash assets)
- PAC/DPAC activities must be properly authorized by the School District
- PACs are responsible for insuring their own property and funds (once donated to school, becomes insured by SPP)



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District Sanctioned Event

What activities are sanctioned by the School District

- **PACs must ensure that the School Principal and/or School District supports and has sanctioned the event.**
 - "Normal" event can be confirmed by email
 - School Principal will work with District Office personnel if any questions
 - Larger events that may have higher risk should have a written proposal with risk mitigation strategies – formal written approval should be provided
- PAC events such as fundraisers, workshops, and student events **should be jointly planned with the School/School District.**
- Certain fundraising activities such as those requiring provincial licensing (i.e. lottery, bingo, 50/50) must receive special permission from the Board prior to the event taking place. Refer to Administrative Procedure #103.

SPP requires **ALL BOARD POLICIES** must be complied with at all times



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District Sanctioned Event – Not Supported

What activities are not sanctioned by the School District (indicative):

- o "Beer and a Bun" off site. No events with alcohol off site
 - o some consideration for "Wine and Cheese" on school site with strict controls
 - o Individual PAC Member liability if happens (legal letter provided)
- o Safe Grad (Dry Grad supported)
- o School carnivals:
 - o No Pony rides (or other riding animals) – petting animals supported
 - o No Bouncy Castles/Inflatable Amusement Devices
 - o No Trampoline Parks – high risk activity
 - o **Always check with the Secretary-Treasurer's office prior to finalizing plans**



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Signing Contracts

Should PAC member(s) be signing contracts on behalf of the PAC? Does this make them personally liable?

- o In general, PAC member(s) **should not be signing contracts on behalf of the PAC**. For contracts or agreements related to a School District sanctioned event, they should be reviewed and signed by an **authorized District Administrator**. Since PACs are not a legal entity, PAC members signing contracts or agreements may make them personally liable.



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PAC Treasurer Role/Responsibility

- Set out in the constitution and bylaws of each PAC
- Typical Responsibilities
 - Signing authority for the PAC's bank accounts
 - Record financial transactions
 - Maintain and safeguard records
 - Prepare reporting on PAC Finances
 - Prepare PAC Budget
 - Financial Controls
 - Should not be signing contracts



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Annual Budget

- Enables effective fund allocation and management throughout the school year
- Without a budget, the executive must seek approval from the membership for every expenditure
- Budget should be approved before the next school year so the PAC can spend in September



**All money raised should have a purpose.
All money kept should have a purpose.**



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Financial Reporting

What Reporting is Required	When	Reviewer
Bank Reconciliation	Monthly	PAC Chair
Summary of Sales and Expenses	After each fundraising event	PAC Committee & School Principal
Report on Bank Balances & Financial position	At each PAC Meeting	PAC Committee & School Principal
Year end Financial Statements	Annual – at year end	PAC Committee & School Principal



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Annual Budget Timeline



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Banking and Payments

- PAC Funds can be held in up to four accounts
 - Administered by the PAC
 - General Account
 - Gaming Account
 - Administered by the School District
 - School Bank Account in a PAC designated category
 - School Bank account for special projects



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Financial Controls

- PAC administered bank accounts
 - 4 PAC executives as signing officers (recommended)
 - School principal should not be a signing officer
 - Never sign a cheque issued to yourself
 - Never sign a blank cheque
 - Change signing authority with bank as soon as a signor changes
 - Ensure proper and timely handoff of cheque books during Treasurer transition



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Other Considerations

- All financial records must be kept for 7 years (electronically, if possible)
- Cash collection should be recorded and deposited quickly.
- Cash collections should be counted by 2 individuals and should not be the person depositing the cash
- Do not use cash collected to pay for expenses. Expenses should be paid either through cheques, or through schools/ district.



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Community Gaming Grants

- PAC: \$20 per student (min. \$2,000 total)
- DPAC: \$2,500 per year
- Apply online April 1 to June 30
- **Notification by September 30**
- <https://www2.gov.bc.ca/gov/content/sports-culture/gambling-fundraising/gaming-grants/pac-dpac-grants>
- Separate Bank Account required to deposit Community Grants and Licensed Gaming Proceeds



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Gaming Licenses

- PACs CANNOT advance gaming funds to the School
- Grant funds must remain under the management and control of the PAC that receives them
- PAC can reimburse the School or School District with gaming funds for approved purchases
- If fundraising involves gaming, a license is required
- There are four license classes (A, B, C, and D) depending on the game, ticket price, and expected revenue



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Fundraising

- **Burnaby School District Administrative Procedure:**
 - [AP #103 - Fundraising Activities in Schools](#)
- Policies and procedures must be followed by all groups
- Must be **School or School District sanctioned event** – Principal approval is required
- Purpose must be identified prior to the start of fundraising
- Expenses can be paid out of the proceeds as approved by the PAC executive
- Fundraised \$ cannot be given to students, parents, or staff



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Donations

- **Burnaby School District Administrative Procedures**
 - [AP #104 Charitable Donations](#)
 - [AP #109 Charitable Organizations - Access to Schools](#)
- Donation tax receipts can only be issued by the District
 - Minimum amount is \$20 for cash/cheque donations
- Non-Cash Donations – Gifts in Kind
- Online Donations via Burnaby School District Webpage (**Recommended**)
- If tax receipt is required, donations received must remain with the school and can be used at the direction of the PAC



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Online Donations

[How To Help - Burnaby School District](#)

- VISA, MasterCard, eCheck
- Online donations automatically generate a tax receipt

Give To Burnaby School District

Please enter this receipt for tax purposes. The Board is a registered Canadian Charitable organization and your donation may be deducted when computing taxable income.

Gift Information

I would like to make a donation of: ☐ \$20 ☐ \$25 ☐ \$50 ☐ \$100 ☐ \$250 ☐ \$500 ☐ \$1000 Other Amount:

School: Initiative:

Tribute Information

This gift is in honor of: Name of honoree:

Message to School Board

Message (optional):



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Summary of PAC Funds

Type of Funds	Who Receives the Funds?	Notes
Community Gaming Grant	PAC	Funds must remain in PAC gaming bank account
District PAC Grants	PAC	District Accounts Payable will process the payment via EFT to PAC operating bank account
Donations - Cheque	PAC or School	If issued to PAC, must be deposited in PAC bank account. No tax receipt issued to donor. If issued to School, must be deposited in School Bank account. Tax Receipt can be issued to donor by district.
Donations - SD41 Donation Website	Schools	Parents must note "PAC" in the message box for schools to record the donations in the PAC Category. Donations cannot be transferred to PAC bank account because tax receipts were issued by district



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Use of PAC Funds

- Must be in compliance with [Administrative Procedure #103 - Fundraising Activities in Schools](#)
 - To enhance and enrich student programs, activities, school facilities and/or grounds
 - Not** for hiring of staff or to support ongoing programs or activities that need continuous funding
 - Not** for the provision of Computer Technology (desktops, laptops, tablets)

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Use of PAC Funds

Purchasing Methods	Procurement and Payment Process	Tax Implications
Through the District	Schools to initiate the purchase via district purchasing department District to invoice PAC Furniture, equipment and technology - should be purchased via district Bulk orders – purchasing can help with price discounts	68% rebate on GST (or 100% for books) 100% rebate on PST • PST Rebate applications must be signed by the PAC Treasurer at the District's time of application
Through the Schools	School to initiate the purchase School to invoice PAC	68% rebate on GST (or 100% for books) No PST rebate
Through the PAC	PAC to initiate the purchase and pay the invoice	No GST rebate 100% rebate on PST but PAC must apply themselves

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Handout

Financial Control and Procedure Handbook

- PAC Overview and Structure
- Financial Controls and Practices
- Gaming Fund Account
- Fundraising
- Donations
- Purchasing
- Quick Links

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Questions?



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