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**School District**  
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# PAC Finances

*Presented November 24, 2021  
Jen Hope, Accounting Manager*

# Topics



- Online Resources for PAC Treasurers
- PAC Structure
- BCCPAC Leadership Manual (Tab 15 Financial Management)
- Financial Controls and Practices
- Gaming Funds & School District Trust Accounts
- School District Trust Accounts
- Tax Receipted Donations
- PAC PST Refunds
- Collaborative Projects
- Questions

# Online Resources for PACs



- BCCPAC: [BCCPAC Leadership Manual](#) (including [Tab 15: Financial Management](#))
- BC Gaming: [Gaming Grant Overview \(PACs\)](#)
- NVSD website: [PAC & NVPAC webpage](#)
  - To find it: Parents (top right hand corner of webpage) > PAC & NVPAC; or
  - [PAC & School-Funded Projects – process/guidelines](#)
  - [PAC Events & Program - process/guidelines \(Facilities\)](#)
- NVPAC: [NVPAC – PAC 101](#) and [Parent/PAC Resources](#)

# PAC Structure



## School Act outlines Parent Advisory Council (PAC) purpose and structure

- PACs are separate organizations from NVSD
- PACs have own set of bylaws and constitution
- Only 1 PAC per school – no separate special interest group “PACs” (ie. grade 7 grad, music, etc)
  - Can have sub-committees within PAC for special interest groups
- PAC officers/executive are elected by members
- Principal works with the school PAC on a consulting basis only and may not be a signing officer or executive member

## Tab 15 – Financial Management

“Like all organizations accountable to their members, PACs and DPACs are responsible for the money they hold on behalf of parents.

PAC and DPAC money, wherever it comes from, belongs to the membership as a whole. It does not belong to the executive, treasurer, school, or school district. The executive and treasurer may spend council money *only* with the authority of the membership and in accordance with the council’s bylaws.”

# Financial Management Best Practices



- Important for the PAC Executive to retain control of PAC Funds
- PAC funds should not be advanced to school district without a plan
  - Gaming funds should only be advanced as *reimbursement* for an eligible expense
- Schools often submit a “Wishlist” to PAC for consideration.
- Builds collaborative, supportive relationship with the Principal and school staff

# Financial Controls & Practices

- Financial controls need to be in place for PACs
  - Ensure accountability
  - Ensure funds are spent on intended purpose
  - Reduce risk of error, misappropriation of funds or inaccuracy of reports
  - Reduce risk of unauthorized and unsupported financial transactions

# Financial Controls & Practices

It is good practice to periodically review the various safeguards in place regarding your PAC bank accounts. We encourage you to consult your bylaws, and then consider the following:

- All cheques should be signed by 2 people
- Cheques should be filled in completely before being signed by both signers. No pre-signed blank cheques
- Cheques should have supporting documentation
- Cash receipts should be counted by two individuals, and signed off by both
- Bank reconciliations and statements should be provided to the PAC Executive for review and sign-off on a timely basis.

*Refer to [Tab 15 Financial Management](#) of the [BCCPAC Leadership Manual](#)*



# Gaming Funds



## Resources:

- Prov of BC re PAC Gaming Grants:
  - [Overview](#)
  - [2021 PAC Gaming Guide](#)
- BCCPAC Summary:
  - [2021 Gaming Grants Information \(bccpac.bc.ca\)](http://bccpac.bc.ca)

*It is the PAC's responsibility to gain an appropriate understanding of the rules and requirements around gaming funds and their use, as well as the reporting.*

# Gaming Funds



## From 2021 PAC Gaming Guide

*“Grant funds provided to PACs and DPACs must remain under the management and control of the PAC/DPAC that received them. **PACs and DPACs may not transfer any gaming funds to schools or school districts unless it is to reimburse the school or school district for a purchase made on behalf of, and at the request of, the PAC/DPAC.** Funds may not be transferred to schools or school districts to support their activities or programs.”*

# Gaming Funds



## From 2021 PAC Gaming Guide

- Purpose: To enhance *extracurricular opportunities* for students
  - Eligible vs prohibited uses
- Prohibited expenses commonly funded by PACs:
  - Technology or resources used primarily in the classroom (including laptops and tablets)
  - Library books
  - Lighting, curtains, props for in-school drama/theatre classes
  - Outdoor classrooms

Section 4.1  
Pages 8-10

# Gaming Funds



## Implications

As eligible gaming grant expenses are extra-curricular in nature, they can and should be paid directly via cheque issued from Gaming account wherever possible.

*Gaming grant funds should only be forwarded to the School District PAC trust accounts in reimbursement of eligible expenses (not prepayment for wishlist)*

# School District Trust Account



- Funds held in trust at the School District on behalf of PAC:
  - Advanced from PAC out of general account
  - Reimbursed from PAC out of gaming account
  - Donations to NVSD on behalf of PAC
- Should only be for significant projects or purchases that require coordination with School District (ie. Computers & Playgrounds)

# School District Trust Account



- What is an eligible expense per NVSD finance?
  - These funds are held by the Board and subject to Board purchasing policy and procurement guidelines
  - Board Requirement to report publicly according to Financial Information Act
- How do you access/spend these funds?

# Tax Receipted Donations



Some PACs elect to register as a charitable organization, though most don't.

**PACS-Not a Charitable Organization**-Donations are made to the School District and held in trust, Tax Receipt issued by School District

**PACS-Charitable Organization**-Donations made directly to PAC and Tax Receipt issued by PAC

# Tax Receipted Donations



PAC Donations received by NVSD may be made via:

- Online through School Cash Online
- Cheque
- In-Kind Donations (discouraged)

*Donor cannot receive a personal benefit if they receive a tax receipt (ie. cannot pay for silent auction items through School Cash Online donation module)*





# School Cash Online Donations

- Donor receives tax receipt immediately
- Funds are deposited straight into the school district PAC trust account net of processing fees

# PAC PST Refunds



## PST 401: PST Refunds on PAC-Funded Purchases:

- PST paid on qualifying PAC-funded invoices may be eligible for a 100% refund
- Application package needs to be submitted to Minister of Finance – often separate applications by NVSD and PAC required

# PAC PST Refunds



## PAC Application

- PAC submits its own application for PST refund on eligible expenses paid
- PAC can submit 1 refund application per school year
- Deadline to apply for PAC PST refund is within 4 years of payment date
- Processing time on Minister of Finance can take a few months.
- Determine the dollar value of claim that is worthwhile to you and your PAC

# Collaborative Projects



- PAC projects for a given school year should be determined *in consultation* with the Principal
- Similarly, certain NVSD departments (ICT, facilities, purchasing) also need to be involved *early in the planning process*, depending on the nature of the project
- NVSD website: [PAC/school projects – Process/guidelines](#)
  - We recommend all PAC executive members read this webpage, and refer to it when contemplating any larger projects.

# Collaborative Projects-NVSD Guidelines



## Process for all projects

1. Principal reviews potential project idea
2. Consider the school plan and/or school technology plan
3. Consider installation costs
4. Consider lifecycle maintenance and replacement costs
5. Consider impact on space and structure

### If YES:

1. Principal creates project/purchase request in facilities or ICT software
2. Feedback is provided to the school on how to move forward, along with any other considerations or costs

# Collaborative Projects-Early Planning Considerations



Examples of Collaborative Projects requiring consultation with District Departments:

- Equipment purchases (laptops, tablets, projectors, staging, buddy bench)
- Repurposing space in a school
- Welcome poles
- Playgrounds, Outdoor learning space
- Sea can/shipping containers
- Murals and Crosswalks

*These Projects should go through school Principals to the appropriate NVSD District Staff early in the planning phase*

# Contact People



- School Administrative Assistant and Principal
- Jen Hope, Accounting Manager
  - [jahope@sd44.ca](mailto:jahope@sd44.ca)
- Lissa Calderwood, School Accounting
  - [lcalderwood@sd44.ca](mailto:lcalderwood@sd44.ca)



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Questions?