



Overview of PAC Guidelines

Gaming Policy and Enforcement Branch
Ministry of Housing and Social Development

In This Issue

- Grant Eligibility Requirements
- Membership
- Management and Control of Grant Funds
- Eligible Use of Grant Funds
- Ineligible Use of Grant Funds
- How Soon Must Grant Funds be Disbursed?
- Transfer of Grant Funds to the School or School District
- Scholarship and Bursary Requirements
- Financial Controls Requirements
- Financial Reporting Requirements
- Frequently Asked Questions

Grant Eligibility Requirements

A Parent Advisory Council (PAC) or equivalent group (such as a parent support group at a public school, group 1 or 2 independent school, or First Nation band school within BC) is eligible to apply for PAC Direct Access Funding.

To receive funds, the PAC must:

- Submit a basic application form that confirms its existence;
- Provide a void cheque from the gaming bank account; and
- Comply with the conditions of its grant.

PACs must apply between April 1 and June 30. Grants will be paid into the PACs gaming account as soon as possible in September, no later than September 30.

Membership

The PAC must be an autonomous group whose membership consists of parents or guardians of students attending the school. If a staff member at the school has a child attending the school, then he / she is eligible to be a member of the PAC and as a member could possibly serve on the board. It is the responsibility of the PAC to ensure that there is no conflict of interest related to the roles and responsibilities of board members.

Management and Control of Grant Funds

Grant funds must remain under the control and management of the PAC. A PAC may consult the principal and school staff, but decision making must remain within the PAC.

Eligible Uses of Grant Funds

Grant funds may only be used within BC for eligible disbursements that benefit students by enhancing their extracurricular opportunities. Goods and services used by, or primarily by students for extra-curricular activities are eligible uses of grant funds.

Grant funds may be used for the following extra-curricular purposes:

- student publications: newsletters, yearbooks
- student competitions: writing, debating, chess, music
- student computers: software, hardware, accessories
- student societies: drama club, student society
- student ceremonies: graduation, dry grad
- student conferences or educational field trips within BC
- uniforms and equipment for extracurricular activities
- sports or playground equipment
- awards and trophies
- educational seminars for students
- scholarships and bursaries for post secondary education
- capital acquisitions directly benefiting students, such as playground equipment and student computers
- student transportation and travel within BC
- student transportation and travel outside BC, where the student group:
 - is representing its school as a result of merit achieved through organized competition
 - is competing in a sport that involves cross border travel
 - has been selected because of its level of creative achievement, or
 - is entered in a recognized competition in which there is a formal evaluation or adjudication process.

Ineligible Use of Grant Funds

Grant funds may not be used to pay for goods and services used primarily by teachers to deliver curriculum or by students to complete curriculum requirements. Materials that are not required in the teaching or completion of curriculum but which assist in doing so, such as smart boards and other “enhanced educational” items, are not eligible uses of grant funds. Ineligible uses of grant funds include the following:

- Curricular activities or purposes (i.e. smart boards, textbooks)
- Goodies for PAC meetings
- Gifts for teachers, parents, staff members and non-students
- Installation of running track surfacing or other permanent fixtures at the school (i.e. new floor finish)
- Disbursements outside of the province unless approved in advance in writing by the Branch
- Out-of-province travel, unless approved in advance by the Branch
- Out-of-province or out-of-country aid
- Past debt, loan or interest payments
- Sustaining or endowment funds
- Professional development of staff

How Soon Must Grant Funds be Disbursed?

Unless otherwise approved in writing by the Branch, PACs must fully disburse Direct Access grant funds within 36 months of receipt.

Transfer of Grant Funds to the School or School District

PACs are allowed to reimburse the school or school district for goods or services purchased on their behalf. For example, PACs may reimburse the school or school district for:

- Computers and other equipment to be used by students;
- Field trip costs; and
- Costs associated with a joint undertaking by both the school and PAC (i.e. grad ceremonies, awards day ceremonies, etc.).

The decision to purchase goods or services from the school or school district must be made by the PAC. The PAC must retain copies of all invoices, for which it is providing reimbursement to the school or school district.

PACs are not permitted to make advances or donations of grant funds to a school or school district. For example, transferring a lump sum of \$3000 to the school at the start of the school year for “field trips” is unacceptable. PACs may, however, reimburse the school or school district for field trip costs previously incurred.

Scholarship and Bursary Requirements

Scholarships and bursaries may be an eligible disbursement where:

- It is awarded for post secondary education;
- The selection criteria and procedure is determined by the PAC; and
- The cheque is issued directly to the student recipient by the PAC.

The requirement that the cheque be issued directly to the student provides the Branch with assurance that the scholarship or bursary program is a PAC program and that the PAC has established the selection criteria and procedures for awarding the scholarship or bursary.

Financial Control Requirements

PACs must:

- Maintain a separate gaming account, specified in the organization's full name, for the exclusive purpose of receiving, holding and disbursing gaming funds.
- Obtain cheques for the gaming account that have the organization's full name and the words "Gaming Account" imprinted on them.
- Maintain gaming account records that clearly show the amount and purpose of each transaction.
- Retain all gaming records for a period of five years from the end of the fiscal year in which the revenue was disbursed. Gaming records include all financial records, cancelled cheques, bank statements, bank transaction receipts, invoices and sale receipts, and all receipts from the disbursement of gaming revenue.
- Ensure the cheques issued against the gaming account are signed by at least two of the organization's signing officials; at least one of which is a board member. Cheques are never to be pre-signed.
- Only use electronic transfers and/or automated debits from the gaming account where the current board of directors has authorized the transactions in writing. This authorization must specify the purpose and maximum dollar amount permitted

Financial Reporting Requirements

- All PACs must submit a *Gaming Account Summary Report* annually within 90 days after its fiscal year end. The report should not be submitted prior to the PACs fiscal year end.
- If your PAC held a licensed gaming event, a *Gaming Event Revenue Report* for each licence must be submitted within 60 days after the licence expiry date.

Frequently Asked Questions

1. How do we apply?

The fastest and most convenient way to apply is by using the Branch's Online Service, which gives you instant confirmation that your application has been received. To submit an application online, follow the Online Service links on the Branch website.

Alternatively, paper applications may be submitted. Paper application forms are available on the PAC and DPAC section of the Branch website. The Branch must receive the PAC's paper application by June 30th; otherwise it will be considered a late application.

2. How do we request approval for out of province travel?

You can request approval using the Branch's Online Service just as you would if you were applying for a PAC grant or a gaming event licence.

Alternatively, your PAC may submit a Request for Out-of-Province Travel Approval form via mail or fax. Copies of the form may be downloaded from the Branch website.

In either case, be sure to provide all the requested information four weeks before the proposed travel start date so the Branch will have sufficient time to review the request.

3. Our PAC held a ticket raffle. What do we do with the money?

Licensed gaming revenue earned under a gaming event licence, such as a raffle licence, is considered gaming funds. When the PAC is the licensee, the PAC is responsible for the conduct and management of the gaming event and must deposit ticket sales revenue into the PAC's Gaming Account. The PAC must then disburse the funds for eligible purposes in accordance with the Conditions and include the required information on the PAC's annual Gaming Account Summary Report. In addition, a Gaming Event Revenue Report for each licence must be submitted to the Branch within 60 days after the licence expires.

4. Can a PAC advance to the school a discretionary amount to be used towards extra-curricular activities? For example, \$90/per teacher to be used towards extracurricular activities for students.

Grant funds cannot be transferred in advance to recipients, including the school or school district. However, the PAC may reimburse recipients for eligible costs previously incurred.

5. Can grant funds be used to purchase hot lunches for students?

Grant funds may be used towards student hot lunches only if the lunches are free or subsidized to the student. Grant funds cannot be used towards hot lunches if the lunches are sold to the student or others as a fundraising venture or business.

6. Can a PAC at an elementary school award a scholarship to a former student that is graduating from high school?

Grant funding is intended to benefit students by enhancing their extracurricular opportunities. However, if parents at the school believe that recognizing the success of former students is the best use of their gaming grant, then yes the PAC can award scholarships to former students graduating from high school.

7. Can grant funds be used to cover costs related to wall murals at the school?

Yes grant funds can be used to cover costs related to wall murals at the school, as wall murals promote school spirit.

8. Can grant funds be used towards parent educational workshops or PAC newsletters?

Grant funds cannot be used to cover costs related to parent educational workshops or PAC newsletters. However, grant funds can be used towards workshops or newsletters intended for students.

9. Our school is closing, what do we do with our gaming funds?

When a school is closed or downsized significantly, the PAC may, at its sole discretion, compensate for the reassignment of students by disbursing funds from its gaming account to another eligible PAC. A Gaming Account Summary Report will be required to be filed annually until all gaming funds have been distributed and the gaming account is closed. Alternatively, the PAC may return the funds to the Province by making a gaming account cheque payable to the Minister of Finance and forwarding it to: Gaming Policy and Enforcement Branch, P.O. Box 9310 Stn. Prov. Govt., Victoria, BC V8W 9N1.