



BUSINESS RULES

Tuckshop | Outside School Hours Care | Uniform Shop

Where Business Rules differ from Position Descriptions or individual business unit policies, these Business Rules are the authoritative document to be followed.

1. Introduction

These business rules:

- 1.1 Are intended for all those who are involved in any of the three Patricks Road State School P&C business units, including staff, volunteers and members;
- 1.2 Are intended to provide financial protection for both the organisation and staff, and minimise the risk of fraudulent, inappropriate or negligent financial practices; and
- 1.3 Seek to protect the financial reputation of the Patricks Road State School P&C Association and its ongoing viability.

2. Related Documents

These business rules are to be read in conjunction with:

- 2.1 P&C Queensland Accounting Manual
- 2.2 Patricks Road State School P&C Association Model Constitution
- 2.3 Support Guide for P&Cs QLD
- 2.4 Purchasing Policies and Procedures for Parents and Citizens Associations (P&Cs QLD)

3. Operation rules

- 3.1 A stock-take shall be affected at the end of each term (Uniform Shop) and at the end of each year (Tuckshop). An equipment register for Tuckshop, Uniform Shop and OSHC must be tabled to each Annual General Meeting of Patricks Road State School P&C Association.
- 3.2 All discounts, allowances, complimentary articles, gifts, concessions and the proceeds thereof from any supplier of goods or services, directly or indirectly, to the Tuckshop, Uniform Shop or Outside School Hours Care (OSHC) shall remain the sole property of Patricks Road State School P & C Association and be properly recorded, and held by the Bookkeeper and accounted for at the time of stock-taking.
- 3.3 The Patricks Road State School P&C Association Executive Committee shall ensure that the business rules do not negatively impact on the efficient operations of the business units and that all purchase requests are followed up in a timely manner.

4. Funds

- 4.1 All money received by the Tuckshop, Uniform Shop and OSHC service shall be deposited in an account in the name of the Business Unit / P & C Association. All invoices, receipts, payments and reimbursements will be forwarded to Patricks Road State School P&C Bookkeeper for payment with electronic funds transfer.
- 4.2 All cash takings must be counted and signed by two individuals, and all cash must be deposited in the month that it was received.

5. Purchasing

- 5.1 As part of their monthly report, the Treasurer, in conjunction with the business coordinators or convenors, will request pre-approval for regular expenses incurred in the everyday running of the P&C and its businesses (ie wages, stock purchases, small general maintenance issues). These expenses will be as per the monthly budget that was approved at the AGM.
- 5.2 Ordering and purchasing authority is restricted to the business coordinator or convenor, who must ensure purchases are carried out in line with the P&C approved monthly budget, and preferably from approved suppliers and business accounts. Such authority may be transferred should other employees be required to act up in this position.
- 5.3 Routine stock orders will be managed to account for demand and, with the exception of the OSHC service, will be minimised down throughout term to ensure minimum stock carry over across school closure periods (school holidays). OSHC will ensure minimum stock is carried across the mandatory Christmas / New Year closure period.
- 5.4 Expenditure for items and / or repairs for projects, programs and capital purchases, that are not included in the annual budget, must secure prior approval from the P&C Association or in emergent cases, by a majority of the Executive Committee. Convenors and Coordinators must ensure that the purchase is best fit for the business requirements.
- 5.5 Private purchases through Association operations are not permitted. Individuals seeking to purchase products must make an independent arrangement with the supplier.
- 5.6 Petty cash may be made available using a petty cash book. Petty cash must only be used for payments under \$100.

6. Purchasing and Receiving Control Measures

- 6.1 As far as possible the functions of ordering, receiving and processing invoices should be carried out by different individuals.
- 6.2 All orders shall be signed off by the Coordinator or Convenor of the business unit prior to making the order. Where practicable, order forms should be used, indicating the current stock on hand, quantity required, and details of the agreed price (or estimated price), discounts and terms in relation to packing and delivery.
- 6.3 Goods shall be checked against the order form immediately after delivery, with any discrepancies or damage recorded, and the invoice initialed to show that this has been done.
- 6.4 Invoices must be approved for payment by the Coordinator or Convenor of the business unit prior to passing on to the Association's Book Keeper.
- 6.5 Any complaints regarding the goods received must be taken up with the suppliers or carriers without delay and in any case within the period of time specified by them. A record should be kept.

7. Employees

- 7.1 No employee of Patricks Road State School P&C Association shall hold an Executive position; this is as per the P&C Association's Constitution.
- 7.2 The President of the P&C association is the only officer who is able to hire staff and can direct the Convenor to act on behalf of the P&C Association. The P&C President is the only officer who is able to enter into any contract or supplier arrangements subject to legislative and Department of Education guidelines.
- 7.3 The P & C Association Executive shall ensure that Patricks Road State School P&C Association has obtained workers compensation insurance to cover all employees and public liability insurance.
- 7.4 The business unit Convenors and Coordinators will liaise between their staff and report to the P&C Association President any issues. The Convenors and Coordinator will ensure that an operational report is tabled to each general meeting of the P&C Association.

8. Audit

The accounts of the Tuckshop, Uniform Shop and OSHC service must be audited annually as part of the overall Patricks Road State School P&C Association audit. The business units will ensure all financial records and other appropriate materials are handed to the P&C Association book keeper for the Treasurer no later than fourteen (14) days following the end of the P&C Association's financial year.

9. Alterations

No alterations shall be made to these rules without formal notice for the Agenda of a general meeting of Patricks Road State School P&C Association.