

PTA Check Request Procedure

Budget approval is **not** authorization for the expenditure of funds except as stated in the bylaws (e.g., transitory portion of membership dues and Founders Day freewill offering). Authorization for the expenditure of funds within the approved budget is obtained in one of two ways:

1) Authorized by the Association: Funds released prior to spending

Releasing funds authorizes the executive board to approve purchases and expenditures. A motion must be made at an association meeting to release funds; this is separate from budget approval.

- Before the association meeting
 - VPs/chairmen should plan ahead and inform the financial team of funds needed to be released before the next association meeting
 - Financial team should ensure that there are/will be enough funds to cover the funds released
- At the association meeting, move to release the funds needed before the next association meeting. Note that this could be only a portion of the budgeted amount for an item and not necessarily the entire budgeted amount. Examples of motions:
 - “I move to release \$100 for Red Ribbon Week”
 - “I move to release up to \$10 per person to attend the council luncheon, not to exceed \$200”
 - “I move to release 55% of the funds collected for the cookie dough fundraiser”
 - In the interest of time, a list of funds to be released may be posted.
“I move to release funds as posted”
- At the executive board meeting, Vice President or Committee Chairman presents activity plan and estimated expenses for approval (must be recorded in the minutes).
 - A plan is recommended for programs, fundraisers, and events such as Teacher Appreciation Lunches, promotion activities, or any other event that the executive board should review. For items like council lunches, workshops, and postage, a plan may not be needed.
 - If the plan and expenses are not presented in advance of the activity they should be presented to the executive board at the time the receipts are submitted. There is a risk to the chairman if the executive board does not approve of how the funds were spent.
- Check request
 - Requestor submits original receipts and Payment Authorization Form (PA).
 - President signs the PA to denote that it is a PTA-authorized expenditure. Secretary signs the PA to denote that the expense has been approved (a motion to release the funds has been recorded in the association meeting minutes).
 - Treasurer writes the check. Since the funds have been released, the check can be written at any time.

2) Authorized by the Executive Board: Funds NOT released prior to spending

If funds were not released by the association the executive board must authorize the spending.

- At the executive board meeting, Vice President or Committee Chairman presents activity plan and estimated expenses for approval (must be recorded in the minutes)
 - A plan is recommended for programs, fundraisers, and events such as Teacher Appreciation Lunches, promotion activities, or any other event that the executive board should review. For items like council lunches, workshops, and postage, a plan may not be needed.
 - If the plan and expenses are not presented in advance of the activity they should be presented to the executive board at the time the receipts are submitted. There is a risk to the chairman if the executive board does not approve of how the funds were spent.
- Check request
 - Requestor submits original receipts and Payment Authorization Form (PA).
 - Executive board votes to 'pay the bill.'
 - President signs the PA to denote that it is a PTA-authorized expenditure. Secretary signs the PA to denote that the expense approval by the executive board has been recorded in the minutes.
 - Treasurer writes the check. Since the funds have not previously been released, the check should be disbursed after the expense has been approved by the executive board.
- Unbudgeted expenditures

Spending funds on unbudgeted items between meetings of the association is limited by an amount specified in the bylaws. Consult the bylaws for the specific amount allowed (see Article VIII, Section 2).

Regardless of approval method, all checks written must be either approved (bills to pay) or ratified at the next association meeting.