

PTA Financial Flow Chart

PTA Executive Board (Board-elect) Plans the PTA Year	
PTA Goals and Program Developed Executive Board and Program Committee develop and give to Budget Committee	Budget Developed Budget Committee
↓	
PTA Program and Budget Approved Executive Board approves → Association approves; recorded in minutes	
↓	
Executive Board/Committee Plans Details of Approved Activity Executive Board oversees activity planning and implementation. Board ensures insurance regulations are followed, approves all plans and records in minutes.	
PTA Financial Procedures	
Funds Released Association authorizes budgeted amount for upcoming activity	
↓	
Activity Plans Approved Executive Board approves committee's plans and authorizes expenditures	
↓	
Supplies Purchased/Activity Arranged Committee chairman purchases/orders supplies for activity (within budget)	
↓	
Receipt(s) Presented Receipt(s) attached to Payment Authorization/Request for Reimbursement form	
↓	
OR	
Check Written Immediately Two (2) signatures obtained, given to recipient	Bills Presented at Association Meeting
↓	↓
Motion to Ratify Check During Executive Board meeting	Motion to Pay Bills/Approve Check Check written immediately Two (2) signatures obtained, given to recipient
↓	↓
Treasurer's Report Check(s) presented to association for ratification	Treasurer's Report Presented at next association meeting
↓	
Motion to Ratify Check(s) During association meeting	
↓	↓
Financial Records Placed on file for audit	