PTA Financial Flow Chart

PTA and Money PTA Monies are Private Monies Monies from membership, donations, fundraising PTA Monies are Deposited into PTA Account

Do not commingle funds in way. PTA Executive Board is responsible for ensuring that recommended PTA financial procedures are followed.

PTA Board (or Board-elect) Plans for the PTA Year		
PTA Goals and Program Developed Program Committee develops and gives to	Budget Developed Budget Committee Develops	
Budget Committee	Budget Committee Develops	
\downarrow		
PTA Program and Budget Approved		
Executive Board Approves → Association Approves, recorded in minutes		
↓		
Executive Board/Committee Plans Details of Approved activity		
Executive Board oversees the planning and implementation; ensures insurance regulations are		
followed; approves all plans and records in minutes.		

PTA Financial Procedures	
Funds Released	
Association authorizes budgeted amount for upcoming activity	
↓	
Authorization for Payment	
Written immediately	
<u> </u>	
Supplies Purchased/Activity Arranged	
Chairman purchases/orders supplies for activity (within budget)	
↓	
Receipt Presented	
Receipt is attached to written authorization	
↓ Or ↓	
Check written immediately	Receipt presented at association meeting
2 signatures, given to recipient	Treasurer attaches to written authorization
↓	↓
Motion to ratify check	Motion to pay bills/approve check
During association meeting	During association meeting
↓	\
Treasurer's Report	Treasurer's Report
Presented to association for ratification	Presented to next association meeting
7	٧
Financial Records	
Place in File for Audit	

California State PTA The Communicator March 2005