**MacFarlane Park PTA**

**Paying for Program, Committee or Event Expenses**

Program and committee chairs will have a budget for all planned activities, which is reviewed and approved by the PTA Board as part of the overall PTA Annual Budget. You should create a plan for accomplishing the program, including planning expenses within the approved budget. Important: expenditures which will exceed budget must be pre-approved by board vote.Paying for expenses may require that a check be requested from the Treasurer before an event, or at times, a PTA member may make the in-budget expenditures and request reimbursement.

*Receiving a Check to Pay a Vendor:*

Submit a completed **Check Request Form** to the PTA President or Treasurer for approval. Keep a copy of the form for your records. Attach any contracts and/or invoices and if the vendor will be performing a service at the school, attach a copy of the vendor’s current Certificate of Insurance. If the vendor/business is not registered with the IRS and the invoice is $600 or higher, they must submit a completed IRS W-9 form with their invoice or contract. Two authorized signatures are required on all checks, so please pre-plan and allow two weeks for checks needed to pay a vendor.

*Reimbursement for Budgeted Expenses:*

When a committee member uses their own funds to make a PTA purchase, the VP should be sure to inform him/her of the amount of funds allowable (budgeted). Use our PTA Tax Exemption for all PTA expenses. No reimbursement will be made for sales tax out of PTA funds unless the items purchased are for individual resale at fair market value. NEVER buy personal items and items for PTA in the same purchase; items for personal use should NOT be on a PTA receipt. Save all receipts.

The committee member will complete the **Check Request Form** and must attach all original receipts. This form is then submitted to the VP for approval. By signing the form, the VP verifies that the expenditure was authorized and within budget. (VP’s requesting reimbursement may submit their forms and receipts either to the President or Treasurer for verification.)

More than one receipt for the sameprogram, committee or event activity may be combined on one form. Please use separate forms to request reimbursement for expenses that will come from different budget line items. Keep a copy of the form for your records. The approved reimbursement request should be forwarded to the Treasurer for review and check issuance.