

EXPENSE VOUCHERS



An expense voucher system provides your local unit with a simple financial record-keeping procedure for disbursements that is easy to follow and understand. Using an expense voucher is a simple method of authorizing the treasurer to issue payment within the adopted budget. Just as there is a receipt for all monies received, there should be an expense voucher for each check written. The audit committee will find it advantageous to have expense vouchers, as well as all receipts, to verify disbursements and income. A sample Expense Voucher adaptable for your local unit's use is included in the Leadership Resources.

Reimbursement of PTA Expenses

Many of the expenses a local unit will be reimbursing are for the purchase of supplies and materials for PTA events and projects. These expenses are straightforward with a receipt and dollar amount. Two topics consistently generate questions on reimbursement of expenses. This information is intended to clarify those topics.

Reimbursement of Sales Tax

Generally speaking, PTA board members who purchase materials for PTA use should use the Tax Exempt Letter. However, some merchants and warehouse clubs do not accept this letter except under specific circumstances. A special membership or PTA check at the time of purchase may be expensive or unworkable. While all board members should strive to be thrifty when making purchases for the PTA, sometimes the best price will include sales tax. **It is perfectly acceptable to reimburse sales tax on a purchase made for PTA use, especially when that purchase is the most economical choice.**

Reimbursement of Registrations and Travel Expenses

The use of PTA funds for training, conventions, and workshops that will help PTA leaders are an appropriate use of PTA funds. The amount a PTA can afford to spend on these items should be included in the budget approved by the members. The amount reimbursed should not exceed the budget and may include any or all of the following items:

- Registration fees for training, workshops or convention.
- Hotel Expenses at one half of the best rate available for a double room. It is expected that board members share a room, if at all possible.
- Travel Expenses: auto mileage at \$0.40 per mile plus tolls, parking, public transportation, airfare (if pre-approved and the most cost-effective based on comparing mileage) and cab fare not to exceed \$15.00.
- Meals: \$33.00 per diem (requires no receipts). Meals provided at an event should not be included for reimbursement. Individual meals at per diem rates during travel are:
breakfast: \$8.00 lunch: \$10.00, and dinner: \$15.00.

*The reimbursement amounts used by the Illinois PTA Board above are a suggested amount.