

## PTA Training Course by the PTA Federation for the PTA - Session 2

### OBJECTIVES OF THE TRAINING

- Initiate financial management and record-keeping for the SPTAs;
- Demonstrate opening and managing of bank accounts of the SPTAs;
- Illustrate best practices in organizing fundraising activities of the SPTAs;
- Exercise the financial independence of the SPTAs, and;
- Develop skills in resource mobilization in calling for funds from external partners.

### COMPLIANCE AND PROCEDURES (Article 7, Section 26-29)

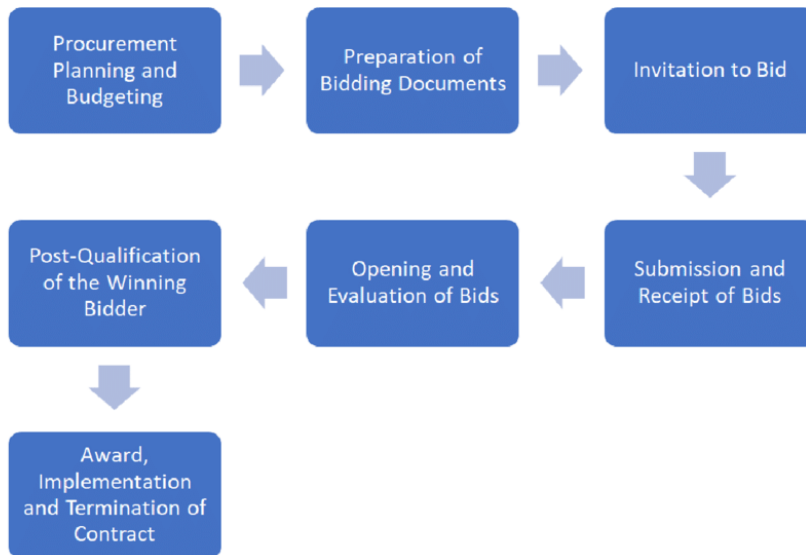
#### Accounting Procedures

- Voluntary School Contributions (VSCs)
  - i. VSCs should only be collected through the PTAs, provided that, VSCs and performance of other financial transactions shall only be allowed whenever they support the programs and activities identified in the SIP, provided further it is done in close coordination with the homeroom adviser and/or school head concerned.
  - ii. All PTA collections shall begin on the 3<sup>rd</sup> month of classes, until the end of the school year.
    1. Kindergarten to Grade 4: only PTA membership dues shall be collected in a reasonable amount set by the SPTA-BOD. No other VSC shall be collected for Kindergarten to Grade 4 learners.
    2. Grade 5 to 12: DepEd authorized VSCs shall be collected. Other VSCs as identified by the SIP may be collected to the learners.

Contributions	Amount per Learner
Philippine Red Cross	Php 50.00
PTA Membership Dues	Reasonable amount as determined by the SPTA-BOD
Learners Organizations	Based on existing school policies
Boy Scouts of the Philippines	Php 50.00
Girl Scouts of the Philippines	Php 50.00
School Publications:	
Elementary	Php 60.00
High School	Php 90.00
Anti-TB Fund Drive	Php 5.00

- iii. The collection VSCs shall be strictly on a **voluntary basis**.

- Procurement Procedures



*The Government Procurement Process in the Philippines (Posadas, 2013)*

- i. Recognized SPTAs have privileges that include being able to act as an observer of the school's procurement activities and participate in the school's Technical Inspection and Acceptance Committee, subject to the provisions of Republic Act 9184 (Government Procurement Reform Act).
- ii. Procurement of SPTAs must comply to the provisions of the 2016 Revised Implementing Rules and Regulations (IRR) of RA 9184.

## FINANCIAL MANAGEMENT AND REPORTING (Article 7, Section 27)

### Opening and Maintaining a Bank Account

- All SPTAs and FPTAs are required to open and maintain an “**and/or**” bank account with a **passbook**, preferably a **checking account**, in a reputable bank as determined by the SPTA-BOD/FPTA-BOD.
- The account shall be opened in the name of the **Chairperson, Vice-Chairperson, and Treasurer** of the SPTA/FPTA unless the SPTA/FPTA is registered with the Securities and Exchange Commission (SEC). In such case, the bank account shall be opened under the name of the SPTA/FPTA as registered with the SEC.
- If the PTA is unable to open its own bank account in accordance with procedures, PTA may still continue to collect, provided that: such collections shall be kept and recorded in the official logbook in compliance with regulations.
- If the PTA has an existing bank account prior to the release of the guidelines, the PTA may continue to use the said bank account provided that it is compliant with the guidelines (must be a checking account).

### What is a Checking Account?

- A checking account or current account is a type of bank account that enables the holder to make over-the-counter deposits and withdraw funds by writing checks.
- Checking accounts are a safer way to pay for a large sum of money. It also lets depositors monitor a record of their transactions via a monthly statement or the online banking channel of the bank.
- Checking accounts are also required for loan amortization and insurance premium payments.
- Checking accounts are better for regular transactions like purchases and bill payments, but they earn minimal to no interest as compared to regular savings accounts.
- Examples of checking accounts:

- o Government Banks: Landbank Peso Easy Checking Account, DBP Current Account, etc.
- o Commercial Banks: BDO Peso Checking, Metrobank Regular Checking, BPI BizLink Checking, etc.

### **Record Management: Recordkeeping, Disbursement, and Reporting**

- In compliance with the Data Privacy Act of 2012 (R.A. 10173), the PTA shall maintain a complete file of documents pertaining to its operations, which include (but not limited to):
  - o An official logbook for all its activities and transactions;
  - o Pre-numbered receipts and invoices;
  - o Reports and other documents submitted to the school head and/or the Division PTA affairs committee; and
  - o Other important documents pertaining to PTA operations, including
    - Notice of meetings;
    - Attendance sheets;
    - Minutes of the meetings, and;
    - Resolutions
- All PTA records must be kept secured or always locked in the school premises and cannot be taken out unless authorized by a majority vote of the PTA officers.
- PTA collections should be deposited to the authorized bank account immediately, or if not possible, on the next banking day.
- Signing of checks or withdrawal of more than Php 10,000.00 should be supported by appropriate resolutions by the SPTA-BOD/FPTA-BOD.

### **TRANSPARENCY AND ACCOUNTABILITY (Article 7, Section 28)**

- All PTA records, regardless of form, shall be open to inspection by any PTA member at any reasonable hours on school days upon submission of a request in writing to the SPTA-BOD/FPTA-BOD Secretary stating the reason of such inspection.
- PTAs are required to install a PTA bulletin board outside of its office and create a PTA social media platform account where announcements approved resolutions, financial statements, financial and accomplishment reports, and other required reports, shall be posted.

### **CASH MOBILIZATION**

#### **FUNDRAISING ACTIVITIES (Article 5, Section 23)**

- **Fundraising activities** are to support the school's academic and co-curricular programs, projects, and activities including parent-initiated seminars and capacity-building activities.
- Fundraising activities are subject to DepEd policies and guidelines, provided that, SPTA shall comply with the **"No Collection Policy"**.
- As per Article 5, Section 23, there should be **no more than four (4)** fundraising activities conducted by the SPTA within a particular school year. Any activity exceeding the number is a violation of Article 6, Section 25 of the Omnibus Guidelines.

#### **SOME SUGGESTED FUNDRAISING ACTIVITIES**

**DURING COVID-19 PANDEMIC** (According to 99pledges.org and funraise.org)

1. **Face Mask Fundraiser:** A face mask fundraiser is one of the most relevant fundraisers out there that benefits both your school and the supporter/recipient of the mask. Plus, masks can be sold remotely for a hands-free fundraiser that abides by social distancing guidelines.
2. **Virtual Talent Show:** Talent shows are pretty common in school fundraising and the PTA fundraising world. To add a fun twist to them, instead of having students perform – organize a talent show where parents and teachers will perform instead.

3. **Trivia Night** - Who is the king or queen of trivia at your school? There's only one way to find out. Let teams of between two and 10 people pay to enter the contest then battle it out for a prize. You can set up two divisions: adults and students. A local celebrity host can really make this night a success.
4. **Resource Fair** - Are there companies and businesses that would love to get in front of parents? If so, invite them to be part of a resource fair and charge for booth rental. Businesses could include lawn care, summer camps, clothing stores, car dealerships and more. Pair this event with a fashion show from a local department store and really make it shine.
1. **Recognition of the School Head** - granted by the Principal after valid liquidation.
2. **Bank Account of the Recognized PTA** - No cash advances without valid resolution.
3. **PTA Resolution** - should contain: 1) Activity should be PTA-initiated, 2) Specific Project in which the fundraising is made (in line with SIP/AIP)
4. **Formal Communication to the Principal** - seeking approval of the said activity, i.e. use of school facilities, non-inclusion of children in the activity, no disruption of classes, etc., in compliance with R.A. 9155.
5. **Principal's Approval** - issued by the principal for the use of school facilities
6. **Liquidation Report** - transparency requirement as per DO 54, Series of 2009.

All documents must be submitted to the PTA Affairs Committee (now the SPTA-EXECOM) within 10 days from the culmination of the fundraising activity.

## PROCEDURE FOR VALIDITY OF PTA ACTIVITIES

*(Based from DepEd Cebu Province Division Order 6, Series of 2020)*

## FINANCIAL INDEPENDENCE

According to PTALink.org, a PTA's funds are separate and independent from those of the school, and PTAs are responsible for their own financial affairs. Managing these affairs is the responsibility of the executive board. PTAs should maintain accurate and thorough records regarding all financial matters in order to ensure compliance with all rules and regulations, accountability to the general membership, and the retention of information for use in future years.

### Safeguarding PTA Funds

1. **Segregate duties.** You should separate aspects of certain key processes among different people to reduce the opportunity for errors or fraud. For example, financial transactions should be conducted, approved, recorded and reconciled by different people.
2. **Keep detailed and accurate records.** Your PTA should have procedures for recording each step of every transaction. Keeping such records will maximize control over the funds.
3. **Review and reconcile these records.** This is the final step in the checks and balances aspect of internal controls. PTAs need procedures for this work, which include balancing your checkbook, reconciling it with the bank statement, analyzing reports, etc.
4. **Avoid conflicts of interest.** All organizations that conduct business and handle money must have procedures in place to prevent conflicts of interest, and PTAs are no exception. PTA officers and members cannot play a role in decision-making when their personal or business interests have the potential to conflict — or intersect — with the interests of the PTA.

## RESOURCE MOBILIZATION

According to [sbccimplementationkits.org](http://sbccimplementationkits.org), many organizations today seek to reduce their reliance on, and even transition off of, donor support. Chances are that you are a member of organization striving to achieve a greater level of organizational sustainability. This is a worthy goal and one that centers on an organization's ability to mobilize resources to serve its clients sustainably, while remaining mission-driven in the face of market and donor shifts.

### What is Resource Mobilization?

Resource mobilization is strategically focused actions taken at all levels to mobilize the necessary resources to deliver an organization's mission.

### Why is Resource Mobilization Important?

Fundraising and resource mobilization are an effective way of gaining support for your organization. You are expected to find an event format and theme that attracts donors, set a realistic event budget and find charitable event sponsors.

You can also lean on the community and your school's alumni to fundraise. You can promote your fundraiser across the web.

For a fundraiser, spreading the word is crucial — it directly affects your ability to hit your goals. Traditional models include mailed invitations, phone banks, and direct mail. There are many digital options you must also use, including:

**1. Email marketing:** At every stage of your sales lifecycle, you should be tapping into your email database to share an invite, discount, or sneak peek of your event — and make your existing attendees feel special.

**2. Social media advertising:** Social networks like Facebook and LinkedIn have powerful tools to let you send targeted promotions to the right audience.

**3. Event discovery sites:** Most event-goers have go-to event discovery websites they rely on to make plans. And if you use Eventbrite, you can automatically distribute your events on discovery sites across the web.

### **Sample Steps for Tracking Funders**

1. Make a list of targets.
2. Reach out to the targets.
3. Pitch your funding idea to the ones that give you an audience.
4. Follow up on the targets.
5. Secure interested funders.

### **Resource Mobilization Plan Template**

A Resource Mobilization Plan helps organizations anticipate future funding shortages and organize all future new business opportunities they would like to pursue to avoid dips in funds. The plan can be used as a management tool to keep track of the overall finances of an organization, the diversity of its funding base and the breadth of the organization's technical expertise.

Download Resource Mobilization Plan Template:

[https://sbccimplementationkits.org/resource-mobilization/wp-content/uploads/sites/8/2015/07/RM-Plan-Template\\_FINALnew.xls](https://sbccimplementationkits.org/resource-mobilization/wp-content/uploads/sites/8/2015/07/RM-Plan-Template_FINALnew.xls)