

## Budget Committee Guidelines

### **What:**

1. Assisting and supporting the Budget Chairperson and Treasurer as needed.
2. Preparing the annual budget.
3. Reviewing the Reserve fund investments
4. Performing an annual audit/review of the NCWSA financial records, which includes the NoCAC financial records.
5. Maintain minutes of Budget Committee meetings, with copies to Budget Committee, Delegate, Officers and Executives Committee Chair.

### **How:**

#### **Assist and support the Budget Chairperson and Treasurer as needed:**

1. Treasurer may submit topics for discussion at the Budget and Audit meetings for input, support and assistance.
2. Treasurer provides the Budget Committee, NCWSA Chair, and Executive Committee Chair with monthly financial reports. Also provides NCWSC meetings, Assembly, and Convention financial reports. This will keep parties informed of our financial condition and ready to assist. Also, this information prepares the Budget Committee for planning the next year's budget.
3. Budget Chair assists and supports Treasurer as needed.

### **Budget:**

1. Budget Request Forms:
  - A. The Budget Chair prepares a budget comparison report.
  - B. Treasurer compiles the year to date figures for the budget.
  - C. At the October NCWSC, the Budget Chair presents the comparison report to the NCWSC and distributes budget request forms to the Area officers, coordinators, liaisons, and eligible committee chairpersons.
  - D. The NCWSC returns their forms by Dec. 15.
2. Budget Draft:
  - A. Treasurer closes the year's books and forwards the report to the Budget Chair.
  - B. Budget Chair posts the year-end figures and the NCWSC budget requests. Then, the Chair begins developing the following year's budget taking into consideration Area services, expenses, funds, and Treasurer's financial reports.
  - C. A draft of the budget is critiqued by the Budget Committee in late January or early February. This may be done via email or mail. Once complete the second draft will be given to NCWSC for their review and input by DRs at the February NCWSC.
  - D. After any suggested changes/deletions by NCWSC are made, it is reviewed again at the May NCWSC meeting. Suggestions are discussed and incorporated as the group conscience dictates. The Chair reviews the next steps listed below with the NCWSC so that they will prepare their Districts. The Chair revises the proposed budget again. (Overheads are needed for both the budget and any motions to be presented.)
3. Assembly Budget Presentation:
  - A. Preparation: Prepare overheads using bold, large print showing past four year's actuals, prior year's budget, and the new year's suggested budget as voted on by the NCWSC at the May meeting.
  - B. The budget is presented to the Assembly:
    - i. Review the process on how numbers were obtained
    - ii. Explain that the budget must be passed at this Assembly in order for the NCWSA to do business in the new year.
    - iii. Present the budget and ask for questions

- iv. Present the motions and ask for vote (to approve the budget or any other motion that the NCWSC has regarding the budget).
- 4. The Chair forwards the approved budget to the Treasurer, NCWSA Chair, Executive Committee Chair and Budget Committee.
- 5. The budget is not absolute. If it is necessary to exceed a line item or the budget total, the member and the Treasurer will work with the NCWSA Chair and Executive Committee before funds are spent. The Chair's budgeted discretionary fund of \$1,500.00 should be exhausted before excess purchases are made.

**Reserve Fund Investment:**

- 1. The Treasurer investigates, presents the appropriate investment vehicles for the Reserve Fund, and makes a recommendation to the Budget Chair in September.
- 2. Budget Chair reviews the information and recommendation with the Budget Committee. A Group Conscience vote is taken (using email is acceptable).
- 3. Budget Chair informs the Executive Committee Chair with the Budget Committee's investment recommendation for their approval.
- 4. Executive Committee (EC) Chair reviews information with the EC and informs the Budget Chair of their response.
- 5. Budget Chair advises the Treasurer so that the fund can be invested.
- 6. Budget Chair documents decisions.

**Annual Audit of the NCWSA financial records, including the NoCAC financial Information:**

- 1. Audit is performed during the first quarter of the year following the closing of the current year's books.
- 2. Treasurer brings all financial records to the Audit Committee meeting. The Treasurer is a resource for the Budget Committee members who perform the actual audit.
- 3. Audit forms are included in the NCWSC Guidelines Binder for reference purposes.
- 4. Budget Chair submits an audit report to the 12 *Stepper* for the next issue. Minutes are maintained for this meeting.
- 5. Budget Chair reports the results of the audit to the NCWSC at the next meeting with copies to the NCWSA Chair, Executive Chair, Budget Committee and, upon request, to other members.

**Time Commitments:**

Drafting Budget	2 hours per year
Audit Meeting/Reports:	6 hours per year
Reserve Fund:	1 hour per year
Questions/support:	4 hours per year
<b>Total</b>	<b>13 hours per year</b>

**Space Required:** Binder for Budget and Committee Minutes

**Reimbursement:**

Budget Committee expenses, which includes mileage and meals are submitted to the Budget Chair for approval and forwarded to the Treasurer for payment.

**Type of Activity:** Budget Committee meetings.

## THE BUDGET COMMITTEE TIMELINE

1. The Alternate Delegate who is the Budget Chairperson distributes officers, Coordinators and Committee Chairpersons Budget Request Input forms at the October NCWSC meeting.
2. The Budget Request Input form is returned to the Budget Chairperson by December 15, who inputs the information and prepares the remainder of the budget, based upon past Income and Expenses.
3. The Budget Committee reviews the proposed budget and it is placed in each Committee member's folder at the February Committee meeting. In addition the Alternate Delegate presents the proposed budget on overhead projector and asks for input/changes or recommendations.
4. The proposed budget is reviewed and changed, if needed, but not approved, allowing time for each member of the NCWSC to review it carefully and discuss it with their Group Representatives prior to approval at the May NCWSC meeting.
5. At the **May NCWSC meeting**, the NCWSA proposed budget is presented, reviewed, changed where necessary, and approved by the NCWSC to be presented to the Assembly for approval.
6. The *12 Stepper* Editor prints the budget in the newsletter so that all of the Group Representatives can be familiar with the budget. It is recommended that District Representatives review the budget again with the Group Representatives prior to the Assembly.
7. At the Assembly, the proposed budget is presented, changes may again be made, and then the Assembly approves it.

## **What is the NCWSA budget?**

The NCWSA budget is a request to the Assembly for authority to spend funds received in ways that are in harmony with the goals of Al-Anon as expressed in the Area's group conscience and as limited by our Bylaws, and the Seventh Tradition.

What is NCWSA's policy concerning spending our own funds? It has been the policy of NCWSA, expressed in motions over the years that no member of Al-Anon be required to spend their own funds in the service of NCWSA. In fact, members are discouraged from using their own funds, since this will create a false impression of how much funds are necessary for the operation of NCWSA. If you wish to donate some of the funds that you use to perform your function, NCWSA recommends that you turn in your expenses to NCWSA and then make a donation to NCWSA for that amount.

How do the Officers, Coordinators, and Committee Chairpersons know what funds they can ask for? Expenses of the offices for Officers, Coordinators and Committee Chairpersons include postage, telephone supplies, travel (other than to Committee Meetings and Assembly), printing or copying, services and other expenses necessary to accomplish the responsibilities of their position.

If there are any special projects they wish the NCWSC and or the Assembly to consider, the expected cost of the project should be listed and separately considered by the Budget Committee. In addition, any requests for equipment, such as, calculators, computers, file cabinets etc., should also be separately listed and considered.

What is not included in this budget request? Travel Expenses to the committee meetings and Assembly are separately calculated by the budget committee. Therefore, it is not necessary to include the expenses of coming to these meetings or travel to the Assembly. These travel expenses are shown in the Budget as either Committee or Assembly expense.

### **Are there any guidelines for committee members to follow?**

There are two guidelines:

1. The budgeted amounts for the Officers, Coordinators, and Committee Chairpersons are included as specific items within the budget. The budget also includes the actual expenses and budgeted amounts for the past few years.
2. Travel expenses: NCWSA approved travel expenses are for actual hotel costs incurred, plus tax, for all events the trusted servant is required to attend; actual, reasonable expenses for meals; and mileage reimbursement at the current IRS Business rate. This is for reimbursement for travel expenses to and from NCWSC committee meetings and the Assembly and for the NCWSC members that are required to attend the Convention (that includes the Convention Chair, the Treasurer, Facilities Coordinator, Alateen Coordinator, and Alateen Liaison) or the H&I Conference (that includes the Institutions Coordinator and Treasurer).

### **How do I submit my expenses for reimbursement?**

The NCWSA treasurer has travel reimbursement forms and requests for advances, if needed.

### **Who are the members of the Budget Committee?**

According to the Bylaws, the Budget Committee should consist of:

1. the Alternate Delegate, who serves as the Chairperson,
2. the Treasurer,
3. a past Treasurer,
4. a past Alternate Delegate, and
5. DR representatives from the Northern, Central, and Southern Sections who are selected by their section.
6. Additional Past Delegates and/or Treasurers may also be selected to serve on the Budget Committee, if requested by the Budget Committee Chair.