



California State Council

# POLICY AND PROCEDURE

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| <b>Title:</b> Budgetary Process  | <b>Number:</b>                   |
| <b>Cross Reference:</b>  |                                  |
| <b>Approved by:</b> California ENA Board of Directors                                | <b>Origination Date:</b> 09/1994 |
| <b>Review Date(s):</b> 03/1999, 05/2003, 08/2005, 08/2006, 02/2007, 08/2009, 03/2014 | <b>Approval Date:</b> 01/12/2017 |
|  | <b>Revision Date:</b> 08/13/2016 |

**I. POLICY PURPOSE:**

To outline the process to develop a budget for State Council, Chapters, Committees and Special Appointments for each fiscal year.

**II. POLICY BACKGROUND:**

**III. PROTOCOL:**

1. Each Chapter Treasurer and Committee Chair, with input from Chapter leadership and Committee members, shall develop and submit a proposed budget to the State Council Treasurer by the deadline determined by the Board of Directors. Special Appointees will also develop and submit a proposed budget. This proposed budget will be for the next fiscal year.
2. Use the National ENA Budget Template, which may include, but not be limited to, the following categories:
  - a. Operational Expenses shall be itemized and may include:
    - i. Software/electronic communication
    - ii. Postage
    - iii. Photocopy/Printing
    - iv. Textbooks/course supplies (itemized)
    - v. ENA direct and indirect course fees
    - vi. Office supplies
  - b. Travel Expenses:
    - i. Lowest available airfare purchased twenty-one (21) days in advance of travel.
    - ii. Mileage will be reimbursed at current federal rate (total mileage reimbursement shall not exceed the amount of lowest available airfare purchased twenty-one (21) days in advance of travel).
  - c. Program/Project Expenses: itemize all expenses, including per diem.
3. Additional budgetary items will be considered on an individual basis. Attach a letter of request, include rationale for expenses, and specifically state how this



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item or items relate to the State Council's strategic plan and Chapter and/or Committee goals.

4. The Board of Directors may recommend changes and will return the proposed budget to the Chapter, Committee and/or Special Appointment to make revisions as necessary and resubmit the proposed budget for final approval to the Treasurer for the November State Council meeting.
5. Board approval of all budgetary items is dependent on availability of funds.