POLICY 7400P PROCEDURES FOR BUDGETS

1. The following applies to the National Organization (Corporation):
   
   A. Budgets shall show income as represented by fees, dues, non-dues, donations, escrow funds, etc.
   
   B. Budgets shall include projected annual expenses.
   
   C. USPC will present a working budget for the Corporation at the fall Board meeting.
   
   D. USPC national operational areas, including special events, must submit a summary financial report to the appropriate Vice President or the President no later than the first meeting of the Board of Governors following the activity/event.
   
   E. All funds and accounts related to USPC national operational areas shall be held at the National Office.

2. In developing their financial plans, or budgets, Clubs and Regions should refer to:
   
   A. By-Laws Article 5.1 **Funds** which states:
      
      • The Regional Supervisor/ District Commissioner shall develop and implement a plan to provide funds with which to support the expenses for Region/Club administration and activities.
      
      • Each year, the RS/DC shall develop and present a proposed operating budget for the approval of the Regional Council/Sponsors.
      
      • The budget shall estimate the income from the plan and establish an allocation to Club expense categories.
      
      • The Club Treasurer shall assist in the development of the proposed operating budget and in the administration of the funds in accordance with the approved operating budget and the provisions of these By-Laws.
   
   B. Clubs and regions should also refer to the Budget Development workshop found in the Resources for Treasurers page for additional guidance in developing their budgets.