

THE STATE OF GEORGIA  
National Council of Negro Women



## STATE OF GEORGIA

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## THE NATIONAL COUNCIL OF NEGRO WOMEN, INC.

Dear Members of NCNW GA

This manual describes various procedures and protocols for items that adhere to proper financial and governance for the state of Georgia, National Council of Negro Women, Inc. We hope you find this information useful in understanding regulations, protocol and procedures for the state of Georgia, NCNW. Thank you for your service and all that you each do to ensure that NCNW is and continues to be alive and well!

Sincerely,  
State of Georgia



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Welcome!





Sisters of the National Council of Negro Women, Inc. Our state is definitely on fire with the various plans we have coming up and through our accomplishments thus far. It is because of sisters like you that we are able to organize, construct and develop in our sections and as a state. After much consideration and feedback from members the state of Georgia has decided to develop procedures and protocols to establish smooth transitioning and governance of our growing state!

We hope that you will use this book as a guide for answering common questions and concerns within the state of our organization and within your own section. We are thankful that you are all excited about where Georgia is going and where we have come from. Please ensure that members have this guide as a tool and resource to address common questions and concerns. We as the National Council of Negro Women, Inc., Georgia are committed to smooth governance and objective and fair guidelines. Thank YOU for all that you each contribute to our beautiful peach state!

Sisterly,

Sharah N. Denton, M.S.  
State of GA NCNW President 2017-2019

## **General Information**

### **Fiscal Year**

The fiscal year begins October 1 and ends September 30 of the following year. The State of Georgia NCNW must also operate within this time frame.





## **Background**

General accounting practices stress the importance of the separation of duties in the receipt and disbursement of funds to maintain appropriate checks and balance system. Therefore, no one person should be permitted to receive and disburse funds. The State's officers elected to handle finances should have a basic knowledge of proper procedures for handling finances and the ability to establish an orderly method of recording income and expenditures.

The State's financial officers are the Financial Secretary and the Treasurer. The Financial Committee includes two members appointed by the President, in addition to the Financial Secretary and the Treasurer. The Treasurer is Chairman of the Committee. The President is an ex-officio member of this committee. This committee is responsible for preparing the budget and presenting it to the E-board. All members of the Financial Committee are bonded.


## **Budgeting**

The budget is a financial plan that should define the parameters for spending by the State. It should detail the projected sources such as but not limited to fund raisers, donations, Section assessments, registration fees and sponsorships. Identify with specificity, items, programs, or activities for which funds are required. Line items such as "contingency" or "other," should not appear in the budget. The budget should be balanced; the income should equal the itemized expenditures. Note any in-kind services or supplies received, printing, copy paper, professional services such as auditing. All items should be documented.

## **Income**

The Financial Secretary shall receive all funds in the name of the State of Georgia NCNW, regardless of the source (this includes funds raised through assessments, special projects, convention fees and sponsorships) Funds can be accepted in check, money order, cashier's check and also through PayPal. The Financial Secretary shall





issue pre-numbered receipts for all monies at the time the amount is received, documenting the payment method of cash, check, money order or PayPal. Include the check number. Voided receipts should be kept in receipt book. The funds are given to the Treasurer along with a Transmittal sheet indicating the source. This should be done in a timely manner.

## **Expenditures - Vouchers**


All expenditures/refunds will be paid by check. The Committee Chairperson authorizes expenditures, based on budget, prepares the voucher for payment and attaches receipt. In addition to the Chairperson, authorizing signatures for payment include the President, Financial Secretary and Treasurer. The Treasurer issues the check, depending on the amount. The check should be signed by the President and Treasurer. If one of the two is not available, the Secretary may sign the check. The purpose for the expenditure should be clearly stated on check.

Checks under the amount of \$100.00 require only one signature, the State Treasurer or the President. The check must be for a preapproved. Checks over \$100.00 require two signatures. Checks signers must examine and approve the invoices and supporting documents before signing a check for expenditure.

**Excess:** Expenditures that would represent an excess of the budget should be approved by the Finance Committee or the E-Board. Approval will be based on the availability of funds and the priority of the expense. This approval must be approved prior to expenditure.

**Unbudgeted:** Requests for items not budgeted must be approved by the Finance Committee and the E-Board. It should be approved only if excess funds are available.

**Cash Advances:** Cash advances will be issued for the approved amount with appropriate invoices. Advances not settled with valid receipts for approved budgeted expenditures will be considered an assessment to the member obtaining the advance.



There should be no cash withdrawals. No checks should be made payable to cash, including petty cash. Checks should be made payable to a specific person, including checks for petty cash.

No credit cards should be opened in the name of NCNW State of Georgia.

## **Returned Checks**

Checks returned for insufficient funds will not be resubmitted to the bank. Upon receipt of a returned item, the Treasurer sends the Financial Secretary a Reversal Transmittal, with the returned item. The Financial Secretary will notify the maker of the check that the check was returned. The member will have seven days after the date of notification to pay in money order or cashier's check. The Treasurer will return or destroy check after replacement funds have been received.

## **Refund**

Refunds for contributions, events, registration fees will not be honored. However, unforeseen circumstances such as overpayment will be honored if presented to the State President, State Treasurer, State Financial Secretary and or Budget Committee 14 days prior to the event. The state of Georgia NCNW will have 30 days from the time of the monies in question are requested to comply with the refund with proper approval. Refund will be paid by check.

Items subject to no refund and are not transferable:

- Conference/Convention registration and or fees
- Sponsorship(s) paid prior to event/activity to the state.
- Tickets to state promoted/planned events.

If funds are paid through Sections, refunds must be requested to Section.

## **State Delegates**



State Officers are considered delegates as it pertains to the National and State of NCNW Georgia bylaws. The state will honor that request(s) by supporting the State President or said State officer to participate in the National Convention and National Events by covering the costs of travel and registration fees for the President and in his/her absence the appointed State Officer to attend in the Presidents absence.

## **TRAVELLING EXPENSES**

A member who is required by the State of Georgia to travel on NCNW business shall normally have all travel and accommodation arranged and paid for by the State. However, if a member or delegate incurs an expense related to NCNW travel which has not been arranged by NCNW-GA, the member will, subject to the following provisions, be reimbursed the expense incurred following production of appropriate supporting documentation.

### **Section Assessments**

Each section within Georgia for NCNW, Inc. will adhere to a yearly assessment as set by the State Officers and are applicable to be paid in full by October 1 each year. The Finance Committee will send out invoices by September 1. The State will have the right to set the amount of the assessment and be required to inform the sections within 90 days of that proposed amount. Exceptions are sections that have been chartered less than a year. Sections with membership from 35-74 (small) pays \$125.00; sections with 75 – 99 (medium) pays \$200.00; sections with 100 and above (large) pays \$350.00. Any section who does not submit their membership roster will pay the maximum of \$350.00.

### **Section Taxes**

Each section is responsible for aligning with their taxes and 990 as required by the IRS and state regulations. Small tax-exempt organizations whose annual gross receipts are \$50,000 or less can satisfy their annual reporting requirement by electronically submitting form 990-N if they choose not to file Form 990 or Form 990-EZ. Each section is required to apply and uphold their sections own EIN number and relative tax information.





## **Procedures for State Initiatives**

State initiatives and events that need monetary backing must adhere to the following rules and regulations as approved by the State President and Finance Committee:

- Proposed Budget, date and venue within 60 days of proposed event and or activity.
- Event approval
- Sponsorship letter sent on behalf and by the State of Georgia, NCNW. Sponsors must be sent to State Officers 30 days prior to event.
- All receipts must be provided to State Financial Secretary for record keeping.

## **State Conference Registration Fees**

Registration fees will be determined by the E-Board based on the budget for the Conference submitted to the Budget committee. In order to adequately plan for the Conference, the deadline for receiving funds will be adhered to. Registration fees will not be accepted after deadline. PayPal will be closed on deadline date. Members will pay their registration fee to their Section; the section Treasurer will submit one section check to the State Financial Secretary along with the list of names of the attendees. The Financial Secretary will maintain the master list of all attendees and forward copy to the State Treasurer.

