

Protocol for using TASSA funds¹

The following be adopted as the protocol that guides the execution of the budget:

- The Executive Committee will prepare a budget and present it to the board for its approval. The committee seeks this approval for the budget in its entirety.
- Like all forward-looking documents, the budget may need periodic adjustment on one or more line items or on the entire budget itself. The Executive Committee will include a contingency fund in the budget for this purpose.
- When a line item falls short in its budgetary allocation and the execution of the item is deemed essential for the operations of TASSA, the committee may use funds from the contingency fund or from another line item so long as the additional monies allocated to the line item in need does not exceed the original amount of the said line.
- When making adjustments as described above, the Executive Committee will consider the impact of such adjustments on other line items, especially if monies are transferred from another line item. The donor line item should not be jeopardized as a result of these transfers.
- For adjustments that exceed the original amount of a line item, the Executive Committee will seek the approval of the board based on clearly articulated reasons for the shortfall, the sources of the funds, and the consequences of not making the proposed adjustments.
- In disbursing the amounts as prescribed in the budget and as approved by the board, the Executive Committee has adopted the following procedure:
 - The president will be notified by the person in charge of the operation of the need to make a payment substantiated by the requisite receipt or invoice
 - The president will inform the finance director to make the payment indicating the amount and the recipient in writing or via e-mail
 - If any payment involves reimbursing the president, then he or she will ask another Executive Committee member to inform the finance director as indicated above
 - The finance director will make the payment after making sure that the disbursement is for a budget item approved by the board and the funds for that item has not been exhausted
 - The finance director will inform the president that the payment has been made.
 - If the finance director is unavailable, the executive director may be asked to handle the responsibility to disburse funds

¹ This protocol, upon proposal by the TASSA Executive Committee, was approved by the TASSA BoD on 5 June 2005 (Motion 10).