

Open **Budget 2024**

Open Issue created 1 week ago by **Roland Olbricht**

Issue to discuss and finalize the so far [OSMF_Budget_v20240124.pdf](#).

A link to a mutable document will follow.

This draft contains feedback from the OWG, EWG, and SotMWG. All others are projections from the last year. SotM is assumed to be 3/4 of income from the 2022 SotM in Florence to have a safety margin for a potentially smaller audience. Dorothea's hours are as good as possible distributed to the time used by the respective working groups to make that expense visible.

There is also [an existing issue](#) with brainstorming, and the [issue for last year](#) has some tangible information.

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Child items 0

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Activity

- Roland Olbricht** added [Budgetary controls](#) [Financial / Finance committee](#) [Fundraising](#) labels [1 week ago](#)
- Roland Olbricht** assigned to [@drolbr_osmfboard](#) [1 week ago](#)



Mateusz Konieczny [@matkoniecz](#) · [1 week ago](#)

Owner

Resolved 17 hours ago by [Guillaume Rischard](#)

Why "State of the Map EU Budget" is there? AFAIK it has separate budget and is not run by OSMF



Last reply by [Guillaume Rischard](#) 17 hours ago



Mateusz Konieczny [@matkoniecz](#) · [1 week ago](#)

Owner

Resolved 17 hours ago by [Guillaume Rischard](#)

Is it intentional that we expect no bank charges and VAT whatsoever?



Last reply by [Guillaume Rischard](#) 17 hours ago

- Dorothea** mentioned in issue [#547](#) [1 week ago](#)



Dorothea [@dorotheakazazi](#) · [5 days ago](#)

Maintainer

Scheduled: Board meeting about 2024 budget on Thursday 1st February 2024, at 13:30 UTC

According to information provided on the Element board channel.

- [Time and date in your timezone](#)
- [Countdown](#)
- Video-room: Private board videoroom, <https://osmvideo.cloud68.co/user/dor-l92-7z1-dhn> access code: 844788

I also added the meeting to the online [Framagenda board calendar](#).

- Sarah Hoffmann** mentioned in issue [#570](#) [2 days ago](#)

- legal budget for EU missing
- LWG and LCCWG have additional personal cost (other than Dorothea), what are they for?
- trademark renewal expenses for LWG
- OWG budget is missing 8k as opposed to the budget requests that Paul sent around (both the draft and the final version)
- SotMEU budget needs to go away
- exceptionally low entries for bank charges and posting
- board entertainment budget: probably an artifact from Guillaume's lunch expenses. We should either remove this or agree on proper spending.
- no wiggle room for raises for our employees (Please note that a 3-4% raise for Dorothea is due in March as per contract.)
- WG entertainment budget: I propose smaller budgets (100-150GBP) for all WGs instead of large budgets for 2 working groups

Edited 16 hours ago by [Guillaume Rischard](#)



Sarah Hoffmann @lonvia · 1 day ago

Owner

I find the current form of the budget well suited for accounting and reporting on our finances. However, we need to talk about how it relates to budgetary control as proposed in [#570](#). Just some thoughts where I don't see it working well:

- The categories range from extremely broad ("personnel cost") to oddly specific ("printing and postage"). We need ways to earmark WG spending for specific purposes. A table like the one on the EWG details page is much better suited imo. We'd need such a table for all WGs and also for board expenses as far as they are under budgetary control.
- Some budget items were created from an extrapolation of previous years spending. The chances to be over the average in 2024 are around 50%. This means there is a high chance that categories like "postage" will suddenly run out of funding, potentially creating a lot of work for the board in form of budget adjustments.
- There is a similar issue with expenses we might have forgotten. Given that this is only the second year of making a budget, it is only natural that some smaller stuff is missing.
- Some expenses are accounted to WGs that don't actually control them, most notably the SSRE and the administrative assistance.
- Shifting travel budgets towards WGs has consequences in terms of the travel policies we have in place.
- Splitting up management of Dorothea's time is at odds on how her work is currently organised and will mean that we lose a great deal of flexibility.

None of this is too much of a blocker. We just should talk about it and make sure we have a common understanding how it works and what are the implications.



Craig ALLAN @craigAllan · 1 day ago

Maintainer

My thoughts on above:

1: We are using existing accounts on Xero to group spending categories. This is more fine grain than we ever had before (Yay!). If it doesn't work, we can change our Xero accounts at any time.

2, 3 : Where we get a budget amount wrong, we can, by Board resolution move funds around. It is a learning process and we'll get better at getting the initial budget right. I never expected us to get it right first time - the current budget really exceeds my expectations.

4 & 6: Moving funds for using Dorothea (or Grant) to WG doesn't transfer HR responsibility. In the army we used to talk of command and control for loan personnel. The WG can borrow Dorothea (or Grant) and 'command' her to do stuff up to the budget limit, but 'control' stays firmly with the Personnel Cttee. I can discuss more if needed.

5. Myself, I believe WGs should have travel funds which they control. We have a long tradition of independence of WGs and this budget supports that as best it can. The three requirements - WG has authority, WG within budget, WG within purpose of account are our key controls - all TRUE or Roland may not sign.

Edited 1 day ago by [Craig ALLAN](#)



Sarah Hoffmann @lonvia · 1 day ago

Owner

We are using existing accounts on Xero to group spending categories.

I speak about earmarking funds to bind them to a specific project. This is different from what accounting does, which works in categories. For example, I'd expect that vector tile contracting is a part of EWG's funds that is earmarked for that specific project. It would be odd if they hire a contractor for improving overpass instead with the money. Accounting category work well for accounting, they do not work well for defining the purpose of the spending.

The WG can borrow Dorothea (or Grant) and 'command' her to do stuff up to the budget limit,

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Reply...



Craig ALLAN @craigAllan · 18 hours ago

Maintainer

1st para: Agree. If I am reading you correctly, the concern is that the current arrangements do not refer to committed funds that are as yet unspent. I did discuss this as a problem with Harrison. The system does not (currently) deduct from the spending cap when a commitment is made - such as signing a contract. The money may not be paid for many months, but it isn't available any more from the moment the commitment is made.

In a better system, and there is some trade term for this which I forget, the available funds are reduced as soon as a commitment is made. We can follow up on getting this into Xeno, but in the short term this can be tracked on a spreadsheet.

2nd para. Also agree. But I think you agree that it is Ok to allocate to each WG a fixed maximum amount of Dorothea's time.

Using the budget to allocate staff time is probably over-complex. It may be simpler to just allocate max hours per month per WG and not move the budget around. Dorothea herself could then manage that time allocation and say NO! to anyone who exceeds their quota. And of course the Board could change the time quotas if needed.

Summary: We lend Dorothea to WGs but her pay and HR matters stay with the Board. Personnel Cttee.

Edited 18 hours ago by [Craig ALLAN](#)



Craig ALLAN @craigAllan · 11 hours ago

Maintainer

Coming out of the Wednesday Finance meeting we have an improved budget.

- LWG & LCCWG extra personnel costs are not included.
- Board entertainment budget is renamed - "Volunteer development" or something like that. WGs have an allowance too under the same name. It still means buying a Bier for people who do good work.
- Funds for staff/contractor raises is not part of the main item. Any increases have to be sourced from a 'Contingencies' item.
- Some bank items relating to foreign exchange gains or losses that were guesses have been brought to zero as there is no real way to predict them.
- Dorothea is still allocated by funds rather than hours. This is to impress upon WG that using Dorothea is expensive and they should rather try to do their own minutes etc.
- The finance cttee agrees with the command and control details for Dorothea in my earlier post in this Issue
- On tracking committed funds and reducing the available funds we agreed that it is a spreadsheet issue, though Xero can make sub-accounts, which may help with this. Something we can explore for next time.

Harrison said he would circulate copies before our meeting.



Sarah Hoffmann @lonvia · 4 hours ago

Owner

Dorothea is still allocated by funds rather than hours. This is to impress upon WG that using Dorothea is expensive and they should rather try to do their own minutes etc.

I don't think it is a good idea to (ab)use the budget for making statements like that. The budget should be there to define who has the financial responsibility for which items. If we want WGs to be frugal in their spending, then we should make that clear when asking for their budgets.

Reply...



Mateusz Konieczny @matkoniecz · 8 hours ago

Owner

I would at least consider eliminating some expenses to reduce deficit.

For me, potential candidates are

- microgrants (BTW, <https://community.openstreetmap.org/t/retrospective-2020-microgrant-selections-ethics/107876/47> makes some good points that we should be aware of if funding/running microgrants)
- f2f
- reducing spending on board travel

not saying that these definitely should be eliminated, but I would at least consider it.

Is there any other place where we can reduce spending and it would make sense?

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Sarah Hoffmann @lonvia · 4 hours ago

Owner

Agree with Mateusz, the deficit is too high now. I suggest that as the very first agenda item, we discuss and agree on the maximum spending the board as a whole is comfortable with.

For my own calculations I refer to [#528 \(comment 1740343813\)](#). The calculation came out at 200k available funds from cash reserves. I only consider 50k of the fundraising money really secure, so that leaves a maximum 70k deficit (which should include the contingency requested by OWG).

My potential candidates for cost cutting in order of priorities:

- CWG budget (much of the proposed spending is vague and likely not to emerge due to missing people power to actually realise the projects)
- website hackweekend
- set CWG and CWG volunteer fund to same levels as others
- EU move legal funds down to 10k (I see not move this very fast this year given the current board constellation)
- microgrants

Agree on F2F but I can't find this in the current budget anyway. I consider it important to send the board to Nairobi and that will eat up the budget.

With a common travel budget for board and WGs, the total spending for travel could also be reduced further assuming that not all travel plans come to pass. Reducing the split items further might be difficult.



Sarah Hoffmann @lonvia · 3 hours ago

Owner

As per request of the chair, here are the agenda items I would like to see discussed later today:

1. Define necessary cash reserves, allowable deficit and maximum budget
2. Cutting budget to agreed on maximum
3. Moving Grant's and Dorothea's funds under PC control (i.e. board spending)
4. OWG contingency funds
5. Defining the purpose of granted funds in the context of payment authorization