

8200

TREASURER'S HANDBOOK





TREASURER'S HANDBOOK

Copyright ©1985

World Service Office, Inc.

P.O. Box 9999

Van Nuys, CA 91409

THE TWELVE STEPS OF NARCOTICS ANONYMOUS

1. *We admitted that we were powerless over our addiction—that our lives had become unmanageable.*
2. *We came to believe that a Power greater than ourselves could restore us to sanity.*
3. *We made a decision to turn our will and our lives over to the care of God as we understood Him.*
4. *We made a searching and fearless moral inventory of ourselves.*
5. *We admitted to God, to ourselves, and to another human being the exact nature of our wrongs.*
6. *We were entirely ready to have God remove all these defects of character.*
7. *We humbly asked Him to remove our shortcomings.*
8. *We made a list of all persons we had harmed, and became willing to make amends to them all.*
9. *We made direct amends to such people wherever possible, except when to do so would injure them or others.*
10. *We continued to take personal inventory and when we were wrong promptly admitted it.*
11. *We sought through prayer and meditation to improve our conscious contact with God as we understood Him, praying only for knowledge of His will for us, and the power to carry that out.*
12. *Having had a spiritual awakening as a result of those steps, we tried to carry this message to addicts, and to practice these principles in all our affairs.*

TREASURER'S HANDBOOK

FOR

NARCOTICS ANONYMOUS

Revised Edition

Copyright 1985 by

World Service Office, Inc.

P.O. Box 9999

Van Nuys, CA 91409

818/780-3951

TABLE OF CONTENTS

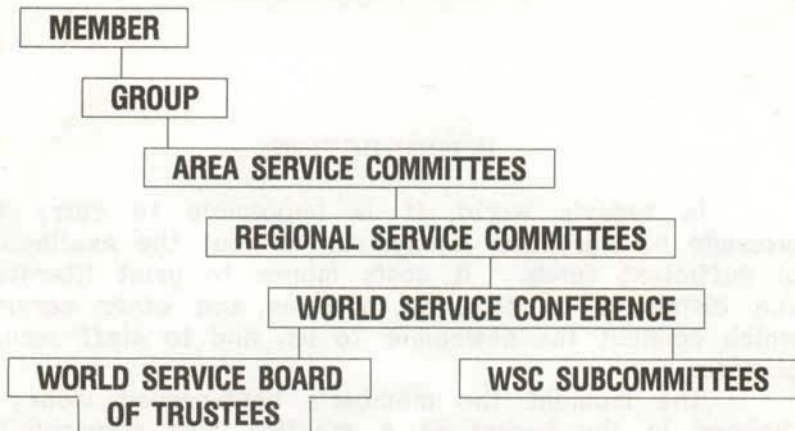
| | |
|--|-----|
| Introduction | ii. |
| Guidelines for the Member | 1. |
| Guidelines for the Group And its Treasurer | 1. |
| Procedures for Accurate Record Keeping—Group | 3. |
| Bank Statement Reconciliation Form | 6. |
| Group Check Register Form | 5. |
| Group Treasurer's Record | 7. |
| Guidelines for the Area Service Committee (And its Treasurer) | 9. |
| Guidelines for the Regional Service Committee (And its Treasurer) | 10. |
| Procedures for Accurate Record Keeping—Area Region | 10. |
| Suggested Procedures for Financial Review (ASC or RSC Level of Service | 13. |
| Area/Region Check Register Form | 14. |
| Group/Area Contribution Record Form | 15. |
| Guidelines for the World Service Conference (And its Treasurer) | 16. |

INTRODUCTION

In today's world, it is impossible to carry the message of Narcotics Anonymous without the availability of sufficient funds. It costs money to print literature and distribute it, to have hotlines and other services which connect the newcomer to us, and to staff service centers.

The moment the member's hard-earned money is dropped in the basket at a meeting, our responsibility as trusted servants begins. It is incumbent upon us to do everything possible to see that the money is used wisely, cared for judiciously, and that a prudent reserve is kept for the following month's expenses. When that has been accomplished, we suggest that the group forward the balance to the next level of service. In the case of a group, this would mean transferring funds to the area service committee. In the case of an area service committee, this would mean transferring funds to the regional service committee, and in the case of a regional service committee, it would mean transferring funds to the World Service Conference. If you are not part of an area service committee or a regional service committee at this time, it is suggested that you apply the same principle and forward your funds directly to the next level of service, whatever that may be. The following diagram will serve as a guide for the flow of funds throughout our Fellowship.

FLOW OF FUNDS



These guidelines are intended to serve as an aid to all members of Narcotics Anonymous, particularly those charged with the responsibility of handling funds. If followed as closely as possible, our experience tells us that they will help avoid financial chaos, and lessen the chance of financial disaster. It is our hope that together we have helped our Fellowship achieve a smoother flow of funds, which will, in the long run, maximize our effort to carry the message of recovery to the addict who still suffers.

GUIDELINES FOR THE MEMBER

As a member of Narcotics Anonymous your responsibility is to request that a written financial statement be available by your group's treasurer at every business meeting of the group, and that these meetings be held regularly (it is suggested that a business meeting be held at least once per month).

GUIDELINES FOR THE GROUP (AND ITS TREASURER)

1. We suggest that your group treasurer have a minimum of six (6) months continuous abstinence from all drugs. If this is not possible, then we would suggest that your group try to pick a person who is the best qualified, through his/her experience, to be responsible

for the funds of your group. When this is done, try not to abandon the treasurer, REMEMBER HE/SHE CANNOT DO IT ALONE.

2. It is a good idea for the group's treasurer, or whoever empties the basket, to have another member count the collection and initial and date a receipt so that there is a check against error.

3. Do not borrow funds from the group. Our experience tells us that those treasurers who make this a practice tend not to return the funds, and many of them leave the Fellowship.

4. It is not a good idea to spend the group's funds for anything, without first consulting the group through the regular business meeting.

5. We suggest that you open a bank account and strongly recommend that you have more than one signature on your bank account. This is to protect your funds and to help your treasurer be accountable to the Fellowship he/she serves. If it is not feasible to have a bank account, we suggest that the treasurer account regularly to another officer (GSR preferably) in order to be accountable to the group members. It is further suggested that your funds be incorporated with your ASC's funds, thus protecting them, while still making them available for your use.

6. Your group should keep a "prudent reserve." This is an amount approximately equal to one month's group expenses, for such things as rent, literature and coffee. REMEMBER OUR FIFTH TRADITION. "Each group has but one primary purpose, to carry the message to the addict who still suffers." Let your funds flow to the next level of service. Do not divert us from our primary purpose by hoarding funds.

7. There should be only one person handling the funds in your group, preferably the treasurer.

IT IS VITAL THAT EVERY TREASURER HAND OVER HIS/HER RECORDS TO HIS/HER SUCCESSOR, IN ORDER TO PRESERVE MUCH-NEEDED CONTINUITY AND HISTORY.

PROCEDURES FOR ACCURATE RECORD KEEPING— GROUP

Each group with sufficient funds should have its own checking account. If the group chooses not to have a checking account, receipts should be used each time cash is received or paid out. Groups without checking accounts should use money orders for their expenses and donations.

A check register, which may also be used for cash and money orders, should be kept up-to-date at all times. Otherwise, it will become very time consuming. The check register should be reconciled with the bank statement monthly so that a correct balance can be maintained. If the check register is not neat and kept up-to-date, straightening it out will be a very difficult job. When it is kept up-to-date and written neatly, maintaining it will only take a few minutes each month.

I. Filling in the Group Check Register Form

The following procedure for preparing a check register should be repeated each month.

A. Beginning balance (Line 1): this will be the beginning balance for the first day of the month. Enter the date and go over to the "balance" column and enter the amount of the beginning balance. The ending balance for one month becomes the beginning balance for the following month.

B. Procedure for entering checks: when entering the check, enter the date of the check in the "date" column, the payee and the purpose of the check in the "description and purpose" column, the check number and the amount of the check in the "check number" and

"amount" columns. Subtract the amount of the check from the previous balance to arrive at the current balance.

C. Procedure for entering deposits: enter the date of the deposit in the "date" column, state where the money came from under the "description and purpose" column, and enter the amount of the deposit under the "deposit" column. Add the amount of the deposit to the previous balance, and enter the total under "balance."

II. Procedure for reconciling the Group Check Register Form to the Bank statement:

This must be done monthly. When the treasurer receives the bank statement, he/she should reconcile it with the check register as soon as possible. Doing this each month will ensure a correct balance for the account, and any mathematical errors will be found. The attached Bank Statement Reconciliation Form provides simple, step-by-step instructions.

III. Record keeping without a checking account.

Groups that choose not to use checking accounts may use the same record system and form included in this handbook. The use of money orders for group expenses and donations may be helpful.

IV. Group financial reporting.

The group should receive a financial report at least monthly. This responsibility is too often overlooked. A written report based upon the Group Financial Report Form included in these guidelines is recommended. Some of the information contained in this report can be taken from the Group Check Register Form.

Bank Statement Reconciliation Form

Each month the checkbook balance as shown on the Check Register Form should be reconciled with the bank statement received from the bank. The following format may be used.:

Checking account reconciliation for the month ending _____

- A. Bank statement balance \$ _____
(ending balance on your current bank statement)
- B. Deposits "in transit" \$ _____
(Total of all deposits made which have **not** yet cleared the bank. Those that were **not** included on the bank statement. A checkmark should be made on the Check Register Form by deposits that **have** cleared the bank to aid in locating these each month.)
- C. Add the answers to steps A and B above \$ _____
- D. Checks "outstanding" \$ _____
(Total of all checks written which have not yet cleared the bank. These will be the checks in the Check Register Form which do not appear on the bank statement. Place a checkmark by checks that cleared this month as in step B above.)
- E. Ending balance \$ _____
(Subtract D from C above. This should equal the balance in your Register as of the date listed above.)

If those figures don't match exactly, one of the following mistakes may have occurred:

1. A mathematical error somewhere in the Check Register form.
2. A mistake in entering (or failure to enter) a check or deposit in your Check Register Form.
3. A mathematical error in steps A through E above.
4. Entering the wrong figure in step A above.
5. Failure to subtract service charges or add interest in your Check Register Form.

**SAMPLE — Additional forms may be ordered
from the World Service Office, Inc.**

TR-4-500-0685

GROUP CHECK REGISTER FORM

NAME OF GROUP _____ CHECK REGISTER DATES COVERED _____ TO _____

| DATE: | DESCRIPTION AND PURPOSE | CHECK NO. | AMOUNT | DEPOSIT | BALANCE |
|-------|-------------------------|-----------|--------|---------|---------|
| 1 | BEGINNING BALANCE | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | TOTALS | | | | |

SAMPLE — Additional forms may be ordered from the World Service Office, Inc.

THE CHINESE RESEARCH CENTER

GROUP TREASURER'S RECORD

MONTHLY MEETING RECORD FOR: _____

BALANCE FROM LAST MONTH: \$ _____

Secretary _____ Treasurer _____ G.S.R. _____
 Phone Number _____ Phone Number _____ Phone Number _____

WEEKLY REPORTS

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

| | | | | |
|-------------|----------|-------------------|----------------|----------|
| Old Balance | \$ _____ | Financial Credits | Collection | \$ _____ |
| Income | _____ | | Other Income | _____ |
| Sub Total | _____ | | Total Income | _____ |
| Expenses | _____ | Debits | Rent | _____ |
| New Balance | _____ | | Literature | _____ |
| | | | Refreshments | _____ |
| | | | Total Expenses | _____ |

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

| | | | | |
|-------------|----------|-------------------|----------------|----------|
| Old Balance | \$ _____ | Financial Credits | Collection | \$ _____ |
| Income | _____ | | Other Income | _____ |
| Sub Total | _____ | | Total Income | _____ |
| Expenses | _____ | Debits | Rent | _____ |
| New Balance | _____ | | Literature | _____ |
| | | | Refreshments | _____ |
| | | | Total Expenses | _____ |

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

| | | | | |
|-------------|----------|-------------------|----------------|----------|
| Old Balance | \$ _____ | Financial Credits | Collection | \$ _____ |
| Income | _____ | | Other Income | _____ |
| Sub Total | _____ | | Total Income | _____ |
| Expenses | _____ | Debits | Rent | _____ |
| New Balance | _____ | | Literature | _____ |
| | | | Refreshments | _____ |
| | | | Total Expenses | _____ |

THIS REPORT SHOULD BE AVAILABLE AT ALL GROUP MEETINGS.
 Additional forms available from WSO, Inc.

WEEKLY REPORTS

Date _____ Newcomers _____
 Leader/Chairperson _____ Attendance (Total) _____

| | | | | |
|-------------|----------|-------------------|----------------|----------|
| Old Balance | \$ _____ | Financial Credits | Collection | \$ _____ |
| Income | _____ | | Other Income | _____ |
| Sub Total | _____ | | Total Income | _____ |
| Expenses | _____ | Debits | Rent | _____ |
| New Balance | _____ | | Literature | _____ |
| | | | Refreshments | _____ |
| | | | Total Expenses | _____ |

Date _____ Newcomers _____
 Leader/Chairperson _____ Attendance (Total) _____

| | | | | |
|-------------|----------|-------------------|----------------|----------|
| Old Balance | \$ _____ | Financial Credits | Collection | \$ _____ |
| Income | _____ | | Other Income | _____ |
| Sub Total | _____ | | Total Income | _____ |
| Expenses | _____ | Debits | Rent | _____ |
| New Balance | _____ | | Literature | _____ |
| | | | Refreshments | _____ |
| | | | Total Expenses | _____ |

MONTHLY REPORT

THIS INFORMATION SHOULD BE INCLUDED WITH YOUR G.S.R. REPORT TO THE AREA

BEGINNING BALANCE (Ending Balance from last month) \$ _____

INCOME:

COLLECTION: \$ _____

LITERATURE: \$ _____

OTHER: \$ _____

TOTAL INCOME: + \$ _____

EXPENSES:

RENT: \$ _____

SUPPLIES: \$ _____

ASC DONATION: \$ _____

LITERATURE: \$ _____

OTHER: \$ _____

TOTAL EXPENSES: - \$ _____

ENDING BALANCE: \$ _____

GUIDELINES FOR THE AREA SERVICE COMMITTEE (AND ITS TREASURER)

1. It is suggested that the ASC treasurer have a minimum of two (2) years continuous abstinence from all drugs.
2. It is suggested that an ASC treasurer issue a receipt to all groups for donations made to the ASC. This will serve to create a written history of financial activity and facilitate the bookkeeping of both the group and ASC.
3. Do not borrow funds from the ASC treasury. Our experience tells us that treasurers and others who make this a practice, tend not to return to the Fellowship, nor do they return the funds.
4. It is strongly suggested that no ASC funds be spent without the approval of the GSR's and/or the ASC as a whole.
5. Common sense dictates that ASC funds be placed in a bank account. It is strongly suggested that you have more than one signature on your bank account. It is recommended that the treasurer, ASC chairperson or vice-chairperson or the secretary be the co-signers on the checks. This is to protect ASC funds and to help the treasurer by providing financial records from an outside source (the bank).
6. The ASC treasurer shall make a written financial report of contributions and expenditure at each regularly scheduled meeting of the ASC, as well as an annual report at the end of each calendar year. The treasurer can also be made responsible for bulk purchases of literature for the groups.
7. It is strongly recommended that an ASC keep a prudent reserve equivalent to one month's operating expenses. All funds in excess of the prudent reserve should be forwarded to the next level of service. It is

our experience that prudent reserves established for subcommittees have a tendency to stagnate, thus hampering the Fellowship in our primary purpose. Therefore, we recommend that subcommittees turn to their ASC's (or RSC's where applicable) for funds.

8. At the ASC level of service, there should be only ONE person handling the funds--the treasurer.

9. A financial review of the ASC's financial records should take place at least once a year, or when there is a change in treasurers. All the financial records of the ASC should be reviewed.

IT IS VITAL THAT EVERY TREASURER HAND OVER HIS/HER RECORDS TO HIS/HER SUCCESSOR, IN ORDER TO PRESERVE MUCH NEEDED CONTINUITY AND HISTORY.

GUIDELINES FOR THE REGIONAL SERVICE COMMITTEE (AND ITS TREASURER)

The suggested guidelines for a regional service committee are the same as those for an area service committee and its treasurer, with the following exception:

"It is recommended that the RSC treasurer have a minimum of three (3) years of continuous abstinence from all drugs."

PROCEDURES FOR ACCURATE RECORD KEEPING AREA/REGION

Each area/regional service committee should have a checking account. Donations from groups/areas, funds from literature sales, funds from fund-raising events and all other ASC/RSC funds are usually kept in this account. The funds are allocated to the subcommittees of the ASC/RSC and are recorded as outlines below.

Excess funds are usually sent to the next level of service (Region or World Service Conference).

1. Filling in the check register

The following procedure for preparing a "Check Register" should be repeated each month.

A. Beginning Balance (Line 1) - this will be the beginning balance for the first day of the month. Enter the date and go over to the "Balance" category. On line 1 (columns 14-18) enter the beginning balance for each committee.* Under the "Total" column, enter the total for all the balances added together. If you do not know the beginning balance for each committee, you should calculate what the current back balance is. Then the area/region should decide what amount of money should be given to each committee. These amounts, when added together, should equal the current bank balance. The ending balance for the month becomes the beginning balance for the following month.

*NOTE: If there are more committees than shown on the form, and additional columns in the appropriate categories.

B. Procedure for entering checks:

1. When entering the check, enter the date of the check in the "date" column, the payee and the purpose of the check in the "description" column, the check number and the amount of the check under the appropriate committee. All check numbers should be accounted for.

2. Add the amount of each check to the "total expenses" under the category "expenditures."

3. Under the "balance" category, subtract the amount of the check from the appropriate committee and the "total" column. When the balances for the committees are added together they equal the "total" balance. This is a double check for mathematical accuracy.

C. Procedure for entering deposits

1. Enter the date of the deposit in the "date" column.
2. Enter the source of the money under "description." For example, from literature sales or contributions from groups, etc.
3. Enter the amount of the deposit under the appropriate committee under the "deposit" category (columns 8-11).
4. For contributions or donations from groups, enter the amount of the deposit made as a whole on the "Check Register." A record of the amounts contributed from each group can be kept on a separate page entitled "Contributions From Groups." On this record a separate column is used for different dates. The amount on the "Check Register" and the total for the date on "Contributions From Groups" should always be equal. In this way, anytime you need to know how much money a particular group has donated, you can make a total column on the "Contributions From Groups" record and add across for each group.
5. On the "Check Register" add the amount of the deposit to the previous figure in the "total deposits" column to arrive at a total deposit figure for the month.
6. Under the "balance" category, the deposit is added to the previous balance for the appropriate committee and to the "total" column (column 18) to arrive at the current balance.

D. Procedure for Transfer of Funds

If a transfer of funds is made between committees, this should be indicated on the "Check Register." These are footnoted with a "T" (for transfer) and checked so they will not be included when

balancing the "Check Register." These entries offset each other and do not appear on the bank statement. Again, the total for each category and the balances should be brought current.

II. Procedure for Reconciling the Check Register to the Bank Statement

This must be done monthly. When the treasurer receives the bank statement he/she should reconcile it to the check register as soon as possible. Doing this each month will assure a correct balance for the account, and any mathematical errors will be found. Simple step-by-step instructions for this can be found on the Bank Statement Reconciliation Form.

SUGGESTED PROCEDURES FOR FINANCIAL REVIEW (ASC or RSC Level of Service)

- A. The ASC administrative committee excluding the treasurer, should determine when a financial review is to take place.
- B. It is recommended that no more than 24 hours' notice be given prior to the financial review.
- C. Those conducting the financial review **MUST** take physical possession of all records, statements, inventories and petty cash.
- D. The treasurer should be available to the review committee in order to assist and answer questions, if necessary.
- E. A financial review should be seen as a tool that may prevent a minor error from becoming a major one. **IT IS NOT INTENDED TO BE AN INQUISITION.**
- F. Financial reviews should not be predictable, but should be varied as to time and place.

...the ... of ... and ...
...the ... of ... and ...
...the ... of ... and ...

The ... for ... the ...
...the ... of ... and ...

The ... of ... and ...
...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

...the ... of ... and ...
...the ... of ... and ...

GUIDELINES FOR THE WORLD SERVICE CONFERENCE (AND ITS TREASURER)

1. It is suggested that the World Service Conference treasurer have a minimum of (4) years of continuous abstinence from all drugs.
2. When possible, the treasurer should be bonded for a reasonable amount.
3. The WSC treasurer shall issue a receipt for all donations and document all monies disbursed.
4. Each WSC subcommittee shall submit to the WSC an annual budget of projected expenses for approval by the close of the current WSC. Any expenses which are not conference-approved will not be reimbursed. Should an emergency need for funds arise, approval of a majority of the members of the WSC Administrative Committee will be necessary prior to the disbursement of funds.
5. The WSC treasurer shall make a written financial report at each regularly scheduled meeting of the WSC, as well as interim reports to be circulated quarterly to the Fellowship through the RSC's.
6. At the WSC level of service, there should be only ONE person handling money, the treasurer. Donations should be made via check or money order ONLY.
7. The financial review procedure at the WSC level of service should follow the same guidelines as at the ASC and RSC levels of service, except that it should be done by an outside accounting firm.

IT IS VITAL THAT EVERY TREASURER HAND OVER HIS/HER RECORDS TO HIS/HER SUCCESSOR, IN ORDER TO PRESERVE MUCH-NEEDED CONTINUITY AND HISTORY.

THE TWELVE TRADITIONS OF NARCOTICS ANONYMOUS

1. *Our common welfare should come first; personal recovery depends on N.A. unity.*
For our group purpose there is but one ultimate
2. *authority—a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants, they do not govern.*
3. *The only requirement for membership is a desire to stop using.*
4. *Each group should be autonomous, except in matters affecting other groups or N.A. as a whole.*
5. *Each group has but one primary purpose—to carry the message to the addict who still suffers.*
An N.A. group ought never endorse, finance or lend the
6. *N.A. name to any related facility or outside enterprise, lest problems of money, property or prestige divert us from our primary purpose.*
7. *Every N.A. group ought to be fully self-supporting, declining outside contributions.*
8. *Narcotics Anonymous should remain forever nonprofessional, but our service centers may employ special workers.*
N.A., as such, ought never be organized; but we may
9. *create service boards or committees directly responsible to those they serve.*
10. *Narcotics Anonymous has no opinion on outside issues; hence the N.A. name ought never be drawn into public controversy.*
Our public relations policy is based on attraction rather
11. *than promotion; we need always maintain personal anonymity at the level of press, radio, and films.*
12. *Anonymity is the spiritual foundation of all our traditions, every reminding us to place principles before personalities.*



