



**Stanislaus Valley Groups of Narcotics Anonymous®**  
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Attachment D; Financial Guidelines for SVGNA ASC  
Adopted July 2005 – Revised August 2015

NOTE; Any member handling monies of SVGNA ASC should sign a MOFR.(Memorandum of Financial Responsibility)

## EXPENSES

The Priority List for ASC expenditures is as follows:

- 1) Payment of SVGNA ASC debts or expenses outside the fellowship of NA.
- 2) Secretarial and Administrative expenses, including bank fees.
- 3) Payment of SVGNA ASC debts or expenses within the fellowship of NA.
- 4) Approved budgets of SVGNA ASC Subcommittees and officers.
- 5) Expenses approved by the SVGNA ASC for Regional Committee members.
- 6) All other expenses approved by the SVGNA ASC.

Funds of the ASC shall not be used for any personal reasons. Funds are not to be extended for any reason other than those items that are, or have been, approved by the ASC.

Emergency expenditures by the ASC may only be made with the notification of GSRs and a 2/3rds majority approval of the GSRs

Requests for reimbursements of unbudgeted expenditures shall be brought before the ASC for its approval.

All expenditures must be verified with a receipt or proof of purchase by the next ASC meeting.

***A 3 bid process will be used for all purchases of equipment or materials needed to support the services of the ASC and Subcommittees. Exceptions are incidental purchases of stationary required for trusted servants to carry out their monthly duties. Annual bids for printing of meeting schedules and quotes from copy vendors will be submitted in February or July during the budget approval process.***

## PRUDENT RESERVE

The prudent reserve shall only be used if ASC general fund is depleted.

The prudent reserve is considered emergency funds and is to be used for budgeted items only.

A prudent reserve of \$2,500.00 shall be kept. All amounts above this will be sent to the RSC every other month.

At the end of the fiscal year, the Activities Subcommittee may hold a \$1,000.00 (or other amounts as directed by the SVGNA ASC), prudent reserve. The remainder will be sent to the SVGNA ASC.

## RECEIPTS

Proper Receipts: In order to be reimbursed, a receipt must be presented and be signed, dated, and an explanation of what the receipt is for put on the back. No expenditure is paid without a receipt. A written piece of paper simply listing the expenditures is not acceptable.

For reimbursement of auto travel. Needs to be supported by Mapquest, Google, Yahoo, etc. Point of departure and point of destination must be designated along with the number of miles driven. Driving other than point of departure to point of destination (i.e., such as for meals) is not reimbursable. Reimbursement for auto travel will be at \$00.44 per mile. Mileage reimbursement is for pre approved admin body budgeted travel.

Subcommittee Chairpersons or Trusted Servants receiving money for any purpose from the Area Service Committee must present a receipt to the SVGNA ASC Treasurer within two (2) months or they become responsible for returning the money.

The ASC Treasurer shall issue a receipt to all groups for donations made to the ASC, as well as moneys received from Subcommittees.

Receipts shall be sequentially numbered and dated with a duplicate retained by the Treasurer.

The Treasurer should be careful to get a proof of payment whenever they make a payment. These proofs of payment should be preserved in regular order, as they are the vouchers for the payments which must be examined during the audit.

## BUDGETING

Budgets submitted shall be due at the ASC following the elections of the respective Admin body. They will cover operating cost for the next six months. Prior to the end of the six months, a new budget shall be proposed for the remaining six months.

The content of a proposed budget shall include but not be limited to:

1. copies / office supplies
2. literature
3. rent
4. mileage (if it applies )
5. operating expenses with detailed explanation

Approved budgeted expenditures may be disbursed in advance from the Treasury at the ASC's discretion.

Budgets shall be submitted by:

1. Public Information / Phone Line / Website
2. Hospitals & Institutions
3. Literature
4. Activities
5. Outreach
6. Ad Hoc committees
7. ASC Chair
8. ASC Vice Chair
9. ASC Recording Secretary
10. ASC Co-Secretary
11. RCM/RCMA
12. Treasurer

## CHECKING ACCOUNT

SVGNA ASC checking account shall be a four signer account requiring two signatures for a valid check. Signers on the account shall be the SVGNA ASC Chair, Vice-Chair, Treasurer, and Co-Treasurer.

All SVGNA sub-committee checking accounts shall also be four signer accounts requiring two signatures for a valid check. Signers on the account shall be the sub-committee Chair, Vice-Chair, Treasurer, and the SVGNA ASC Treasurer.

No SVGNA ASC checks will be issued in amounts exceeding the account balance.

On a check made payable to one of the authorized signers on the bank account, the payee shall not be authorized to sign the check and two other signatures are required.

Under no circumstances are checks to be signed by any signer with the date, payee, or amount left blank.

The statements of all SVGNA ASC accounts are to be mailed to the ASC P.O. Box. These statements will be delivered to the Treasurer of the ASC within 48 hours prior to the next ASC meeting.

SVGNA ASC Funds are to be deposited within 3 days of receipt.

SVGNA ASC shall not accept personal checks; checks made by groups are ok.

## SUB COMMITTEES

Any subcommittee member co-signing on the bank account for that committee must be ratified at the SVGNA ASC before they are allowed to be on the respective bank account.

All subcommittees requesting funds from SVGNA ASC must submit a written budget or estimate of proposed expenses for such period of time.

It shall be the responsibility of the Subcommittee Chairperson to create and maintain an itemized account of all SVGNA ASC property and assets for that subcommittee.

It shall be the responsibility of the Subcommittee Chairperson to ensure all Subcommittee Officers sign the memorandum of financial responsibility (attachment A) and have these witnessed by the approved Admin body officers and turned in to the ASC Secretary.

## AD HOC

A Sub Committee consisting of the outgoing and newly elected signers on the ASC bank account and the outgoing Secretary as well as interested GSRs and members is to be created at the time of election for the purposes of:

1. An audit of the ASC's finances.
2. Updating the list of signers on the SVGNA ASC bank account.
3. A report showing all financial transactions for the previous 12 months shall be submitted. This will conclude the Ad-Hoc's duty.

## REPORTS

The ASC Treasurer shall make written financial reports on contributions and expenditures at each regularly scheduled meeting of the ASC.

Within 7 calendar days of the ASC, the Treasurer and/or Alt. Treasurer will submit the Treasurers' report to the Secretary.

Every officer who receives money is to account for it in a report to the ASC.

The SVGNA ASC Treasurer, AT THE END OF HIS/HER TERM, must submit to the SVGNA ASC a complete and accurate financial report of all transactions occurring during his or her term in office including the entire Register for the Fiscal year and Budget reports showing Budgets vs. Actual Expenditures.(Other reports can be submitted at the discretion of the Treasurer)

A copy of the bank statement will be required to be turned in to the secretary at the next regular SVGNA ASC meeting.

# SVGNA Treasury Procedures

## (adopted APRIL 2015)

These are step by step procedures that need to be completed each month at the area service committee:

Treasurer and co-treasurer are signers on the SVGNA ASC bank account.

Treasurer is also a signer on the SVGNA's Activities bank account.

1. Reconcile the bank account by retrieving the bank statement and verifying the check numbers and the amounts associated with check numbers, if both are correct then mark off the check numbers in the checkbook register. Verify the starting and ending check numbers to check for sequencing.
  - a. If any checks are outstanding, minus that amount from the bank balance to verify your book balance is correct. If it is correct then move on.
  - b. If it is not correct then check bank statement for additional charges to find the discrepancy, if you cannot find the discrepancy let the ASC chair know.
2. Start counting the group and other contributions:
  - a. We only collect ASC contributions, if a group has a contribution that is to go to Region (RSC) or NAWS it is the groups' responsibility to send those directly.
  - b. Each contribution should be in a bag and the group name and amount of the contribution should be written either in the bag or on the bag.
  - c. If the name of the group or the amount is not in or on the bag then take the bag to the ASC chair.
  - d. If the name of the group and the amount is in or on the bag then count the money and confirm the amount written in or on the bag is correct.
  - e. If the amount is not correct, return it to the group to recount.
  - f. If it is the correct amount then write a receipt and combine the money by denomination.
3. Record the group contribution receipts into the spreadsheet for calculation and, using the calculator, add the receipts to verify the amount matches the amount listed on the spreadsheet for that month.
  - a. If the amounts of the spreadsheet and receipts do not match then check for data entry errors.
4. Count the total group donation and write the amounts of all the denominations into the tally sheet called "Group Contribution Report". Compare the total on the Group Contribution Report with the total on the spread sheet.
  - a. If the totals match then move on.

- b. If the totals do not match, then go back to the receipts and double check the amounts.
  - c. If a large contribution comes in the treasurer should let the ASC chair know.
5. Collect expense disbursements (all disbursements need a receipt/invoice):
  - a. Reimbursement receipts need to have only ASC items on them, without any personal items included.
  - b. Calculations for mileage disbursements need to be supported by mapquest, google, yahoo, etc But they need to have both a TO and a FROM on them. Whoever turns them in needs to do the math of the trip along with mileage reimbursement amount (which is listed in the guidelines). The person's complete name (first and last) and position needs to be on the mileage reimbursement so we know who the check gets written to and can be recorded properly. Check current mileage payouts before writing the check.
  - c. For any reimbursement or disbursement the treasurer needs to have a complete name (first and last) and position for writing the check.
6. Write checks to pay bills, and disbursements/reimbursements. Write check number, name, description and amount in the checkbook register. ALL CHECKS NEED TO HAVE TWO SIGNATURES.
  - a. Any disbursements under \$10 is paid out with cash and recorded in the appropriate spot on spreadsheet along with a name and note.
  - b. Every bill/receipt has to have a name, date, check #, and position or descriptive note.
7. Record amounts and check numbers in the appropriate spot in the spreadsheet.
8. Count and verify money received from literature against tally sheet from literature.
  - a. If money is not correct, return it to literature to recount.
  - b. If it is correct then enter data into spreadsheet: combine money with group monthly donations.
9. Count money and fill out the Bank Deposit Detail to take to the bank along with the deposit to be made.
  - a. Treasurer/co-treasurer has 72 hours to make the bank deposit. If there is a discrepancy in the amounts to be deposited and the bank deposit detail then make the deposit and request the bank teller to give you a tally of all denominations of the money that was deposited.
  - b. After the deposit is made the treasurer is to contact literature to confirm that the deposit was made and the literature order can be submitted.

10. The ASC chair needs to communicate with the treasurer after the open forum is done so the treasurer has an idea of what checks might need to be written in new business.
  - a. Any checks from new business need to be written, so the regional contribution can be determined.
11. Regional Contributions are made in January, March, May, July, September, and November. Anything over the prudent reserve shall be determined and a check shall be written to CMSRSC and given to the RCM/RCMA for region.
  - a. Insurance rolls over in April so starting in May insurance payments are made to region until the insurance is paid off. The regional treasurer will do the math to find out what SVGNA's portion will be.
  - b. Insurance balance shall be paid in full before Regional donation is made.
12. All reimbursements receipts, bills, tally sheets, deposit slips, bank statements, along with any other pertinent information for that month goes into a sheet protector or manila envelope assigned (with the date) for that month. A new one will be made for each month for the purpose of keeping our records organized accordingly.
13. Treasurer will give a verbal report at the end of the ASC; of beginning balance, income, subtotal, expenses, regional contribution, ending total.
14. Submit a written and treasury report to the ASC Secretary.
  - a. Budgets are February and August, determine your budget and include it along with your monthly report to the secretary.
15. Maintain the bank statement binder. Make copies of each bank statement, use a sharpie to black out the account number (leaving the last four digits exposed), and putting each statement in a clear page protector. Put a treasurers report with the same months bank statement.

There is an annual audit at the end of each commitment, view the guidelines for the annual reports that need to be generated for the ASC.

#### Co-Treasurer Duties:

1. To perform a bank reconciliation, during the ASC, using the last page of the bank statement.