



**Arkansas Region Service Committee of
Narcotics Anonymous**

Treasurer's Policy Manual

Revised May 2026

Financial Procedures

1. The RSC Chairperson, Vice Chair, Secretary and Treasurer shall be signers on the RSC bank account.
2. Any RSC bank account and/or checks will require two (2) signatures. All checks should be filled out entirely before being signed. If there is a conflict of interest regarding signers on any account for RSC (including both main and convention, then they should not both sign the same check as the 2 signers.
3. All proposals dealing with amounts over \$250 that are NOT already approved in the budget will be referred to Areas/Loner Groups, except RD and AD expenses for travel to WSC and World Service Meetings, or Zonal Forum events/meetings.
4. All ARSCNA Trusted Servants (that have or require a budget) need to be prepared to discuss/submit their annual budget at the last ARSCNA meeting of the year.
5. The Regional Treasurer should be the only person to initiate checks unless he/she is absent from the RSC. Checks written in the absence of the Treasurer should be reported to the Treasurer for record-keeping within five (5) working days.
6. Treasury requests should be made during RSC meeting. Requests should be written out as a proposal with receipts attached (if applicable).
7. The Administrative Committee, including the incoming Treasurer, will audit treasury records whenever a new Treasurer is elected.
8. At the beginning of a new term in office, the Treasurer may transfer Regional funds to a bank in his/her hometown in order to simplify and expedite banking procedures.
9. An itemized receipt issued by an authorized individual where the money was spent shall verify all monies advanced or reimbursed by the ARSCNA. No handwritten receipts, by the trusted servants receiving funds, will be accepted. The only exceptions to the receipt expenses will be up to five dollars per day for beverages/snacks while traveling on approved/funded ARSCNA trips to include WSC, World Service Meetings, Southern Zonal Forum, and rent for meetings of the ARSCNA.
10. Use "Reconciliation Report" and "Acknowledgement of Responsibility & Restitution Agreement" for any advancement of funds and all money handling positions, including any subcommittee. (See Appendix A)
11. **ARSCNA RD/ AD authorized travel** will be calculated using the following information to determine advanced funding; all unused funds will be returned to the ARSCNA at the next ARSCNA meeting following the event the trusted servant was funded to attend.
 - a. Mileage will be calculated using the rates in the Guide to World Service. Airline travel advances will be estimated through pricing fares to and from the location of the event.
 - b. Food expenses should not exceed the per diem rate established in the Guide to World Service and must be accompanied with receipts.
 - c. Hotel expenses are not to exceed \$115 per night, with the exception of the AD expense for the WSC. The AD hotel expense for the WSC will be calculated at 50% of the current room rate at the hotel where the WSC is being held.
 - d. Additional expenses for Southern Zonal Forum will include registration and tapes/CD at the current rate.
 - e. Additional expenses for travel will include parking (if necessary) at the airport of departure, baggage charges, and shuttle from the arrival airport to where the funded event is being held.
12. **ARSCNA Travel Fund** will be calculated using the following information to determine advanced funding; all unused funds will be returned to the ARSCNA at the next ARSCNA meeting.

- a. Request for use of the travel fund should be requested in advance no more than one ARSCNA before the funds are to be used.
- b. Expenses should be itemized when making a request.
- c. Mileage will be calculated using no more than the rates in the Guide to World Service.
- d. Hotel expense will be based on shared occupancy when appropriate and not to exceed the cost of 1 (one) female room and 1 (one) male room per ARSCNA meeting.
- e. Additional expenses must be approved in advance by the RSC.
- f. It is expected that the most economical means of transportation and lodging safely available will be used.

Treasurer Procedures

1. All quarterly receipts to go into 1 envelope and are labeled as such.
2. All moneys received by the Regional Treasurer shall be deposited within five (5) days of receipt of said moneys.
3. Set up and maintain an accrual account to accumulate funding for expenses that are needed less frequently than every RSC meeting
4. Treasurer's beginning balance to equal the ending balance of previous report.
5. Treasurer's report to be of consistent format. All receipts and expenses to be itemized (showing check number, date, dollar amount, and who the check is from except for donations from Areas- they will only reflect that it was a donation from an Area. A record will be kept of where donations came from for Region's use only.)
6. Create and update (as needed) a 2-year budget.
7. The checking account should be non-interest bearing so there will be no need to report taxes.
8. If at all possible, reimbursements should be in check form; i.e.: personal check, money order, or cashier's check.
9. Treasurer's records are to be kept up to date, so that RSC Trusted Servants may look at the books at any time and get an accurate picture of Regional finances.
10. All records to be reconciled on a monthly basis.
11. Revise the budget at the last ARSCNA meeting, of the year, and include the updated budget in the minutes of that meeting

Treasury Maintenance Process

1. Prepare initial report.
2. Collect checks from the regional service body.
3. Write receipts, include check and receipt numbers.
4. Enter checks into the database.
5. Subtract \$250.00 quarterly accrual for AD world travel which occurs bi-annually.
6. As checks are written, update the budgeted expenses list.
7. Your Message Center is an EFT they auto draft \$143.00 every month. At the beginning of each RSC, the EFT is accounted for in the ledger (always check to see if there is a balance owed and pay additional if needed). Your Message Center, Inc., 3181 Old Redlick Road, Texarkana, TX 75503, 903-255-4800
8. Pay rent of \$200 to host, if requested.
9. Pay Twilio for providing ARSCNA Helpline number, 888-501-1607. \$150.00 annual budget, monthly fee based on call volume. www.twilio.com
10. Website Host, domain name, and maintenance payment is due at the February RSC \$194.95. This check should be given to Jennifer D. from Central Arkansas Area via mail.

11. PO Box fees are \$109.99 annually payable by auto draft at the end of February. Additional charges for mail forwarding, if applicable, will be payable by auto draft as the charges are incurred. The regional mailing address is 210 S. Thompson Street, Ste #6 #531 Springdale, AR 72764.
12. Write checks for budgeted expense requests. Make sure you know the line item for later budget updates.
13. Reconcile any funds returned from monetary requests at the last RSC. Make sure that people have turned in their receipts.
14. Write checks for non-budgeted proposal requests.
15. To update the budget. Take every item within the ledger then copy and paste it into the budget. Add the new expenditures to the past expenditures and subtract this from the budgeted expense to determine the balance.
16. Reconcile bank statements.
17. Any funds over prudent reserve are sent to a general travel fund, NAWS and SZF. We set aside 10% for a general travel fund for ARSC trusted servants and subcommittee chair members (capped at \$2,000), we send 40% to the Southern Zonal Forum and the other 50% to NAWS. When Travel Fund cap is reached, 50% goes to SZF and 50% to NAWS. After all expenses are paid, write the checks, get signatures and mail. Report any donations in the final treasurer's report.
18. Who the checks get mailed to will be recorded in the Treasurer's ledger.

Audit Procedures

A Treasurer must keep in mind that they are responsible for all monies taken in and disbursed. It is their responsibility to have sufficient backup for each transaction as described in the audit procedures below.

1. The Treasurer for the account being audited shall provide the following:
 - a. Treasury Ledger that is reconciled (this may be digital);
 - b. Checkbook;
 - c. Reconciled bank statements, including printed check images;
 - d. Written reimbursement/funding requests with money proposals;
 - e. Copies of all signed contracts for which payments have been made;
 - f. Receipt book; and
 - g. Deposit receipts.
2. Voided checks shall not be destroyed and must be present.
3. All budget requests, money proposal, and supporting documentation should be filed in the chronological order of the ledger.
4. Bank statements should be in chronological order with all information such as receipts for checks written and receipts for all deposits made.
5. All budget requests, deposits, and other transactions must have documentation such as receipts for purchases and receipts for monies received.
 - a. All budget requests and/or money proposals must have a receipt to accompany the request.
 - b. All deposits must have receipts from the recipient of the monies turned in.
6. All audits are to be performed from the bank statements, month by month.
 - a. One member shall be responsible for going line by line of the bank statement.
 - b. Another member shall verify the correct logging of the line item in the ledger (either paper or electronic).
 - i. In the case of a budget given, another member shall find the appropriate budget request or reconciliation which shall include all necessary receipts and deposit slips.

- c. Another member shall be responsible for keeping accurate minutes including any anomalies or procedural errors.
 - i. An anomaly for the purpose of an audit is an irregularity, breakdown, or malfunction, such as not having proper documentation of a deposit causing the ledger and statement to not match.
 - ii. A procedural error for the purpose of an audit is something that goes against written policies or a break in routing such as an approved budget request not being supported by receipts of purchase.
7. All materials shall be preserved in accordance with the Archiving Policy.
8. The Chairperson with the help of the person who took notes at the audit shall prepare a report for the next RSC meeting after the audit.

Adding Trusted Servants to the bank account

1. The Treasurer shall have any new trusted servants complete a Simmons Bank Customer Identification Profile form and return it to any local branch of the bank.
2. Once the form has been entered by the bank, a new signature sheet will be provided by the bank to the Treasurer.
3. The Treasurer shall be responsible for getting all trusted servants to sign the new signature sheet and return to the same local bank branch.
4. It is suggested for each Treasurer to maintain a pleasant working relationship with the local Simmons Bank branch in order to make this procedure easier.

Removing Trusted Servants from the bank account

1. The Treasurer shall submit their local branch of Simmons Bank a request to remove the trusted servant. The submission may be electronic or in writing as required by the bank.
2. The bank will provide a new signature sheet to the Treasurer.
3. The Treasurer shall be responsible for getting all trusted servants to sign the new signature sheet and return to the bank.

Notes to Remember:

November: The new budget is done each November.

Budgeted expense requests must be made on a treasury request form by the Administrative or Standing Committee Chairperson responsible to the ARSCNA for the specific line item in the budget but does not require a proposal form unless the expenses are above the budgeted expenses. A receipt must be turned in to account for monies spent.

Any monies not budgeted require an approved proposal and receipts turned in to account for the expenditures.

