

Green Mountain Area Treasury Guidelines

1) A Guide to Local Services in Narcotics Anonymous suggests that when electing area committee officers, “a substantial amount of clean time and personal maturity should be the first consideration, along with experience in the steps, traditions, and concepts of service...” Because finances of any organization and how those finances are handled can directly affect the health of an organization, the position of Treasurer should be filled by someone who has significant experience within NA, financial maturity, stability, and significant experience handling finances and budgets. The minimum clean time requirement for Treasurer shall be 3 years. The position of Vice-Treasurer shall have a minimum of two years clean time. Candidates for both positions will be asked predetermined questions to assist the Area members in candidate selection.

2) The ASC Treasurer or Vice-Treasurer shall maintain a duplicate (or triplicate) receipt book in which to record all group donations made to the ASC. Each receipt shall be clearly written and filled out completely with group name, date, amount donated, and type of funds; i.e. cash, check, or money order. The receipt shall be signed by the Treasurer or Vice-Treasurer. One copy of the receipt shall be transmitted to the Group Service Rep or Group Treasurer, if so desired by the Group, and the other copy or copies shall be kept as part of the Area Service Committee’s permanent financial records, for a period of at least three years.

3) Groups may make donations in cash, check or money order form. Group donations may be given in-hand to the Area Treasurer or mailed to the Area Post Office Box in Brattleboro, VT. The Treasurer or Vice-Treasurer shall check the PO Box and retrieve the mail at least once per month, preferably during the last week of the month, in time to process donations and make a final bank deposit before the last banking day of the month. Processing funds by the Treasurer and/or Vice-Treasurer shall include creating the receipt as referenced above, recording the donation on the monthly GMANA REVENUE form, filling out bank deposit slips and making the bank deposit. The bank deposit receipt shall be stapled to the corresponding donation receipts and all bank receipt/group donation receipt “bundles” shall be filed with monthly revenue form. Literature sales revenue for the month, as reported by the Literature Chair and verified against the bank statement, shall also be recorded on this form.

4) At no time should Area assets, (assets are things of value: cash, literature, merchandise, office equipment, etc.), be loaned, fronted, or otherwise given to any person, group or other entity without payment or cause.

5) The Treasurer and/or Vice-Treasurer shall record the total Area expenditures for the month and calculate sub-totals by category (Area, Literature, Public Relations, Hospitals & Institutions, and Other) on the monthly GMANA EXPENDITURES form. If the Treasurer and/or Vice-Treasurer is proficient with computer based spreadsheets or other systems, it would be highly desirable to create a simple General Ledger in which to record revenue and expenditures

by month, with year to date totals by category.

6) The ASC Treasurer and/or Vice-Treasurer shall make written reports at each scheduled monthly ASC meeting, showing the beginning bank balance, plus revenue, less expenditures, resulting in the ending bank balance. Said report must agree to the penny with the bank statement for that period. It is highly desirable that this report conform to a generally accepted financial statement format for not-for-profit corporations. These records shall be available for review or audit at every scheduled ASC meeting. Members are encouraged to review these records regularly.

The Treasurer and/or Vice Treasurer shall make an annual report of financial activity at the January ASC meeting for the previous fiscal year just ended (January 1 through December 31). This report shall include the annual budget for each sub-committee for the new year just starting, required prudent reserves and fund flow donations to the Region and World Services Office as outlined in the ASC guidelines.

7) The Treasurer shall be the single point of accountability for all ASC funds.

8) The Treasurer, Vice-Treasurer, and ASC Chair shall review the records at least once per year.

9) It is desirable that anyone wishing to serve as Treasurer serve at least one year as Vice-Treasurer before taking on the Treasurer position. The Treasurer shall work with the Vice-Treasurer to familiarize them with all procedures, reporting requirements and banking practices. In this scenario, at the discretion of the Treasurer, the Vice-Treasurer shall assume full responsibility for financial processing and reporting, with review by the Treasurer, for at least three

months before assuming the Treasurer position.

10) The Treasurer shall be an authorized signer on the ASC's bank account.

11) The GMA Treasurer is not responsible for the financial management and reporting of the annual Back to Basics Campout. The B2B Subcommittee has its own, separate bank account and its own treasurer.

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