

Tracking the Treasury

National
Association of
Postal Supervisors
Training

Treasurer Duties

Administration & Financial
Accuracy, Security & Transparency



Tracking the Treasury

Financial Security & Transparency

- Banking & Accounting
- Manage Dues Check-Off (DCO)
- Collect & Protect Dues
- Branch Budget
- Annual Audits
- Non-Profit & IRS Tax Filings (Separate Training)



Tracking the Treasury

Accuracy, Security & Transparency

Officers Training Manual (OTM)

4. Treasurer's Responsibilities

4.1. Definition of a Treasurer

4.2. The Job Description

4.3. Branch Dues

4.4. Bank Accounts



Tracking the Treasury

Financial Security & Transparency

- **Banking & Accounting**
- Manage Dues Check-Off (DCO)
- Collect & Protect Dues
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Tracking the Treasury

Monthly Banking & Accounting

- Establish bank account with branch EIN
 - DO NOT use branch officer social security # for bank account*
- Update signature cards at bank
- Authorized officer signs branch checks
 - Signer of check should not be approver of same expenses*
 - Other Option -- 2 officer signatures required on each branch check*
- Notify NAPS HQ when branch bank account information changes *(Use DCO Direct Deposit Form)*
- Balance monthly financial statements



Tracking the Treasury

Monthly Banking & Accounting

- Collect monthly financial statements
- Verify deposits, withdrawals, cashed & outstanding checks
- Verify approved expenses
(minutes, constitutions, motions, recommendations)
- Verify disbursements against approved expenses
- Review checks for correct payment & signatures
- Keep ledger of expenses by category
- Balance all branch accounts *(checking/savings)*
- Present written Treasurer's Report
(Include Income/Expense Statement)



National Association of Postal Supervisors

Big Scoop NAPS Branch 999

Monthly Income and Expense Statement

January 1 to January 31, 2015

BANK BALANCE as of Dec 31, 2014 \$ 5,223.45

INCOME

Membership Dues Received	\$ 985.00	
Interest Income	\$ 1.05	
Convention Reimbursement	\$ 0.00	
Meetings Reimbursement	\$ 10.00	
Miscellaneous	\$ 5.00	
Total Monthly Income		<u>\$ 1,001.05</u>

Total Branch Funds Available \$ 6,224.50

EXPENDITURES

Printing	\$ 43.33	
Postage	\$ 21.51	
Meetings	\$ 135.33	
Air Fare/Hotel	\$ 735.44	
Gifts/Flowers	\$ 0.00	
Miscellaneous	\$ 26.66	
Per Diem	\$ 60.00	
State Convention Registration	\$ 0.00	
Legislative Training Seminar	\$ 250.00	
National Convention	\$ 0.00	
State Dues	\$ 0.00	
Donations	\$ 50.00	
Scholarships	\$ 0.00	
Total Monthly Expenditures		<u>\$ 1,322.27</u>

BANK BALANCE as of January 31, 2015 **\$ 4,902.23**

Sample Monthly Income- Expense Report



Tracking the Treasury

Banking & Accounting

Create A Voucher System

- Itemize expenses by category (*Transportation, Parking, Lodging, Food, Registrations, Per Diem, Cell Phone, Postage, Misc.)*
- Establish receipt policy
- Offset cash advances before payment
- Approve disbursements
(*signature of officer or officers*)
- Disbursement matches approved voucher amount





Sample Branch Voucher

TRAVEL / BRANCH EXPENSE REPORT

NATIONAL ASSOCIATION OF POSTAL SUPERVISORS (NAPS)

Payee's Name (First, MI, Last) John K. Jone	Branch # 999		Travel Advance \$1,000.00
Mailing Address 100 Main Street New Town VA 22222		Paid by Branch Check # _____ Amount Paid \$ _____	Total Expenses \$1,537.15 Less travel advance \$1,000.00 Total claimed <u>\$537.15</u>

2/1/2014

For Travel and Other Expenses		Destination	Purpose of Travel or Expense
From (Date) 3/7/2015	To (Date) 3/11/2015	Washington DC	Attend 2015 NAPS LTS

ITINERARY / EXPLANATION OF EXPENSES CLAIMED

Date	Begin Odometer	End Odometer	Expenses Claimed Description	Mileage Rate \$0.0575		Per Diem	Transportation			Lodging	Other
				# Miles	Mileage Amount		Airline	Rental Car & Fuel	Taxi / Shuttle	Hotel	Tips, parking, Registration, etc
02/01/15			American Airline Ticket to DCA	0	\$0.00		\$355.00				
02/01/15			LTS registration fee	0	\$0.00						\$125.00
03/07/15	11500	11535	Mileage to airport	35	\$2.01						
03/07/15			DC Metro Card	0	\$0.00				\$20.00		
03/10/15			Taxi to Capitol	0	\$0.00				\$25.00		
03/11/15			Marriott Hotel	0	\$0.00					\$698.12	
03/11/15			Houskeeping Tip	0	\$0.00						\$10.00
3/7-11/15			Branch per diem \$60 X 5 days	0	\$0.00	\$300.00					
03/11/15	11535	11570	Mileage from airport	35	\$2.01						
				0	\$0.00						
				0	\$0.00						
Grand Total											
Amount	\$1,537.15		Totals	70	\$4.03	\$300.00	\$355.00	\$0.00	\$45.00	\$698.12	\$135.00

* ATTACH ALL APPLICABLE RECEIPTS

Signature of NAPS Official _____ Date _____
(AUTHORIZATION FOR PAYMENT)

Signature of member requesting reimbursement _____ Date _____

Signature of NAPS Official (2nd approval if required) _____ Date _____
(AUTHORIZATION FOR PAYMENT)

Proposed Branch Voucher



Sample Voucher - Modify to Branch needs			
NATIONAL ASSOCIATION OF POSTAL SUPERVISORS			
Branch #			
<i>EXPENSE VOUCHER</i>			
Member Name		Brief Description of Activity	
Address		Location (City/State)	
City, State, Zip + 4		Activity Dates	
Transportation*		10	\$ -
Taxi, Tips, Tolls, Parking*		20	\$ -
Hotel*	<input type="text" value="0"/> days @ \$ - per night = \$ -	30	\$ -
Hotel*	<input type="text" value="0"/> days @ \$ - per night = \$ -		
<small>Two lines if there are separate hotel nights with different rates.</small>			
Subsistence*		40	\$ -
Food & Refreshments*		50	\$ -
Miscellaneous*		60	\$ -
Cell Phone/Phone Equipment*		62	\$ -
Computers/Electronics*		64	\$ -
Total Expenses (nontaxable)			\$ -
Less Travel Advance			\$ -
Paid by Check #			Total to be reimbursed \$ -
<small>This is a true and correct statement:</small>			
	Reviewed	Approval	Verified
Officer 1			
Officer 2			
Signature: _____			
Date: _____			
Revised: October 1, 2014			

2nd
Proposed
Branch
Voucher
Front
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Tracking the Membership

Financial Security & Transparency

- Banking & Accounting
- **Manage Dues Check-Off (DCO)**
- Collect & Protect Dues
- Branch Budget
- Annual Audits
- Non-Profit & IRS Tax Filings (Separate Training)



Annual Per Capita Allocation Example

Membership	Active	Associate
Avg. Yearly Dues / Member	\$260.00	\$65.00
Annual HQ Per Capita	\$91.00	\$45.50
NAPS HQ Per Pay Period	\$3.50	\$1.75
<i>*Article XIII, Section 7</i>	<i>Set Aside</i>	<i>Set Aside</i>
Education & Training Fund	\$ 4.00	\$ 4.00
National Convention Fund	\$ 4.00	\$ 4.00
<i>The Postal Supervisor</i>	\$14.00	\$14.00
Disciplinary Defense Fund	\$13.00	\$ 0.00
Remainder NAPS HQ Operations	\$56.00	\$23.50

*** Per 2018 National Constitution & Bylaws**



Tracking the Treasury & Members

Managing Dues Check-Off (DCO) Report

DCO Designation	DCO Meaning
ADJ	USPS returned back pay to member, dues too
CANCEL	Membership canceled due to Form 1188
DECR.	Dues of member decreased
INCR.	Dues of member increased
NO DED	No dues deducted for member
NU EMP	New Branch Member - 1187
RET.	Member retired from USPS
SEP.	Member quits USPS or removed by USPS
Asterisk *	Not Receiving Postal Supervisor Bad address listed at NAPS HQ



Tracking the Treasury & Members

Manage Dues Check-Off (DCO) Report

Printed: 8/20/2014

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NAPS Dues Check-Off Report

Remote Local C

July 1, 2014 - July 31, 2014 for Pay Periods 14,15

Member Name	Finance	Des	PP 14	PP 15	Total	Status
Regular Members						
LES	2528	09	\$10.00	\$10.00	\$20.00	
LOP	5745	09	\$12.50	\$10.00	\$22.50	DECR.
LOP	5745	09	\$10.00	\$10.00	\$20.00	
LOP	5552	09	\$10.00	\$10.00	\$20.00	
LOV	5552	09	\$10.00	\$10.00	\$20.00	
MAI	5156	09	\$10.00	\$10.00	\$20.00	
*MA	5553	09	\$10.00	\$10.00	\$20.00	
MAI	5157	06	\$10.00	\$10.00	\$20.00	
MC	5745	09	\$10.00	\$10.00	\$20.00	
MIL	1896	08	\$10.00	\$10.00	\$20.00	
MIL	2748	09	(\$3.50)	(\$3.50)	(\$7.00)	NO DED
PRE	06	08	\$10.00	\$10.00	\$20.00	
RAI	49	05	\$10.00	\$10.00	\$20.00	RET.
RAS	74	09	\$10.00	\$10.00	\$20.00	
RHO	18	08	\$10.00	\$10.00	\$20.00	
RIC	06	09	\$10.00	\$10.00	\$20.00	INCR.



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Manage Dues Check-Off (DCO) Report

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NAPS Dues Check-Off Report

Remote Local C

July 1, 2014 - July 31, 2014 for Pay Periods 14,15

Member Name	Finance	Des	PP 14	PP 15	Total	Status
Regular Members						
		30	08	\$8.00	\$8.00	\$16.00
		30	09	\$8.00	\$8.00	\$16.00
		33	09		\$8.00	\$8.00 NU EMP
L		8	09	\$10.00	\$10.00	\$20.00
L		5	09	\$12.50	\$10.00	\$22.50 DECR.
L		5	09	\$10.00	\$10.00	\$20.00
L		2	09	\$10.00	\$10.00	\$20.00
L		2	09	\$10.00	\$10.00	\$20.00
M		6	09	\$10.00	\$10.00	\$20.00
M		3	09	\$10.00	\$10.00	\$20.00
M		7	06	\$10.00	\$10.00	\$20.00
M		5	09	\$10.00	\$10.00	\$20.00
M		6	08	\$10.00	\$10.00	\$20.00
M		8	09	(\$3.50)	(\$3.50)	(\$7.00) NO DED

Associate Members

E		09		(\$1.75)	(\$1.75)	(\$3.50)
S				(\$1.75)	(\$1.75)	(\$3.50)
Associate Total				(\$3.50)	(\$3.50)	(\$7.00)



Tracking the Treasury & Members

Manage Dues Check-Off (DCO) Report

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National Association of Postal Supervisors

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NAPS Change Report

Remote Loca

Current changes applied July 9, 2014 - September 5, 2014

Member Name

Change Notes



USPS Member Roster finance number change. Finance 056770 - SAN DIEGO CA changed to 055157 - MORENO VALLEY CA.
Original branch NAPS*159 changed to NAPS*466 with new finance number.

USPS reported finance number change. Finance 051392 - CATHEDRAL CITY CA changed to 054872 - MENTONE CA.
The finance number change did not trigger a change in the branch.

USPS Member Roster finance number change. Finance 057758 - TEMECULA CA changed to 052528 - ESCONDIDO CA.
The finance number change did not trigger a change in the branch.

USPS Member Roster finance number change. Finance 051309 - CARLSBAD CA changed to 052592 - FALLBROOK CA.
Original branch NAPS*159 changed to NAPS*466 with new finance number.



Tracking the Treasury & Members

Manage Dues Check-Off (DCO) Report

Non-Member Report

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NAPS Non-Member Report

09 Branch # 119 - SPRINGFIELD, MISSOURI Remote Local 287530
July 1, 2014 - August 30, 2014

Member Name	Grade	Gender	Des	Finance	Post Office	Zip Code
		M	09	287534	SPRINGFIELD MO	65807-9998
		F	09	286750	REPUBLIC MO	65738-9998
		M	06	287530	SPRINGFIELD MO	65801-9998
		M	09	287533	SPRINGFIELD MO	65807-9998
		F	09	287530	SPRINGFIELD MO	65801-9998
		M	06	287530	SPRINGFIELD MO	65801-9998
		M	06	287530	SPRINGFIELD MO	65801-9998
		F	19	287530	SPRINGFIELD MO	65801-9998
		M	09	287534	SPRINGFIELD MO	65807-9998

9 Total NonMembers



Tracking the Treasury & Members

Financial Security & Transparency

- Banking & Accounting
- Manage Dues Check-Off (DCO)
- **Collect & Protect Dues**
- Branch Budget
- Annual Audits
- Non-Profit & IRS Tax Filings (Separate Training)



Tracking the Treasury & Members

Collect & Protect Dues

- Dues Assessment
- NO DED - \$3.50/pay period
- Associate Member
 - » \$1.75/pay period
 - » Paid directly to branch



DCO Designations

Negatively Impacts Branch Treasury

DCO Designation	Lost Dues
CANCEL	Membership canceled -- Form 1188
DECR.	Dues of member decreased
NO DED	No dues deducted for member
RET.	Member retired from USPS
SEP.	Member quits or removed by USPS



Tracking the Treasury

Financial Security & Transparency

- Banking & Accounting
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- Collect & Protect Dues
- **Branch Budget**
- Annual Audits
- Non-Profit & IRS Tax Filings (Separate Training)

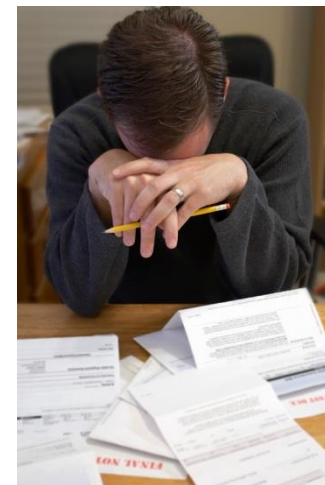


Tracking the Treasury

Financial Security & Transparency

Budget

- Prepare annually
- Review dues assessment
- Cover branch operations
 - Representation/Meetings/Conventions/Training/Social Events
- Approve & Monitor
- Adjust accordingly
- Compare Budget vs. Actual Expenses





NATIONAL ASSOCIATION OF POSTAL SUPERVISORS			
NAPS NAME AND #			
INCOME & EXPENSE BUDGET			
SAMPLE			
	Budget 2015	Budget 2016*	Budget 2017**
INCOME			
DCO (\$1,350 x 12) & Direct Pay	16,200.00	16,200.00	16,200.00
Associate Member Dues (5 x \$100)	500.00	500.00	500.00
Sub Total Income	16,700.00	16,700.00	16,700.00
EXPENSES			
Box Rent	150.00	150.00	150.00
Legislative Training Seminar (LTS-DC)	3,200.00	1,700.00	3,400.00
Membership Drive	500.00	500.00	500.00
NAPS State Dues	672.00	850.00	850.00
State Convention Delegates	1,800.00	1,300.00	2,025.00
National Convention Delegates	0.00	6,300.00	0.00
Tax preparation and incorporation fees	100.00	120.00	130.00
Office Exp: <i>postage, copies, flowers, misc., etc.</i>	1,000.00	1,200.00	1,300.00
☛ Officer Incidental Expenses	600.00	650.00	700.00
Branch Meetings	2,500.00	2,800.00	3,000.00
Scholarships	1,000.00	1,000.00	1,000.00
TOTAL BUDGETED EXPENSES	11,522.00	16,570.00	13,055.00
End of Year Balance	<u>5,178.00</u>	<u>130.00</u>	<u>3,645.00</u>
2015: 2 LTS Delegates-\$1,600 each / 3 State Delegates - \$600 each			
* 2016: 1 LTS Delegate -\$1,700 / 2 State Delegates \$650 each / 3 National Delegates - \$2,100 each			
** 2017: 2 LTS Delegates-\$1,700 each / 3 State Delegates-\$675 each			
☛ Annual fee paid to branch officers for unreimbursed incidental expenses - Not a stipend. Add reference to branch constitution ☛			

Proposed
Multiple Year
Branch
Budget



NATIONAL ASSOCIATION OF POSTAL SUPERVISORS	
NAPS NAME AND #	
INCOME & EXPENSE BUDGET	
January 1 to December 31, 2016	
SAMPLE	
	Budget 2016
INCOME	
DCO (\$1,350 x 12) & Direct Pay	\$16,200.00
Associate Member Dues (5 x \$100)	\$500.00
Sub Total Income	\$16,700.00
EXPENSES	
Box Rent	150.00
Legislative Training Seminar (LTS-DC)	1,700.00
Membership Drive	500.00
NAPS State Dues	850.00
State Convention Delegates	1,300.00
National Convention Delegates	6,300.00
Tax preparation and incorporation fees	120.00
Office Exp: <i>postage, copies, flowers, misc., etc.</i>	1,200.00
# Officer Incidental Expenses	650.00
Branch Meetings	2,800.00
Scholarships	1,000.00
TOTAL BUDGETED EXPENSES	\$16,570.00
End of Year Balance	\$130.00
2016: 1 LTS Delegate -\$1,700 / 2 State Delegates \$650 each / 3 National Delegates -\$2,100 each	
# Annual fee paid to branch officers for unreimbursed incidental expenses - Not a stipend. Add reference to branch constitution & bylaws.	

Branch
Proposed
1-Year
Budget



NATIONAL ASSOCIATION OF POSTAL SUPERVISORS		
NAPS NAME AND #		
INCOME & EXPENSE BUDGET VS ACTUAL		
BUDGET VS ACTUAL		
January 1 to December 31, 2016		
SAMPLE	Budget 2016	Actual 2016
INCOME		
DCO (\$1,350 x 12) & Direct Pay	16,200.00	\$16,050.00
Associate Member Dues (5 x \$100)	500.00	\$300.00
Sub Total Income	16,700.00	16,350.00
EXPENSES		
Box Rent	150.00	\$150.00
Legislative Training Seminar (LTS-DC)	1,700.00	\$1,867.92
Membership Drive	500.00	\$633.89
NAPS State Dues	850.00	\$875.00
State Convention Delegates	1,300.00	\$1,289.00
National Convention Delegates	6,300.00	\$6,223.98
Tax preparation and incorporation fees	120.00	\$165.00
Office Exp: <i>postage, copies, flowers, misc., etc.</i>	1,200.00	\$1,212.76
# Officer Incidental Expenses	650.00	\$650.00
Branch Meetings	2,800.00	\$2,663.55
Scholarships	1,000.00	\$1,000.00
TOTAL BUDGETED EXPENSES	\$16,570.00	\$16,731.10
End of Year Balance	\$130.00	-\$381.10
2016: 1LTS Delegate -\$1,700 / 2 State Delegates \$650 each / 3 National Delegates - \$2,100 each		
# Annual fee paid to branch officers for incidental expenses - Not a stipend. Add reference to branch constitution & bylaw s.		

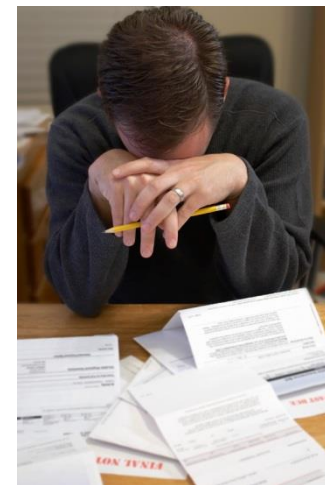
**Branch
Budget
VS.
Actual
Branch
Expenses**

Tracking the Treasury

Financial Security & Transparency

Budget Review

- Prepare annually
- Review dues assessment
- Cover branch operations
 - Representation/Meetings/Conventions/Training/Social Events
- Approve & Monitor
- Adjust accordingly
- Compare Budget vs. Actual Expenses



National Association of Postal Supervisors

Big Scoop NAPS Branch 999

Annual Income and Expense Statement

January 1 to December 31, 2014

Sample Annual Income- Expense Report

INCOME

Membership Dues Received	\$ 18,985.00	
Interest Income	\$ 13.05	
Convention Reimbursement	\$ 200.00	
Meetings Reimbursement	\$ 40.00	
Miscellaneous	\$ 205.00	
Total Income		\$ 19,443.05

EXPENDITURES

Printing	\$ 243.33	
Postage	\$ 291.51	
Meetings	\$ 1,457.37	
Air Fare/Hotel	\$ 8,935.14	
Gifts/Flowers	\$ 273.01	
Miscellaneous	\$ 1,136.86	
Per Diem	\$ 800.00	
State Convention Registration	\$ 80.00	
Legislative Training Seminar	\$ 2,133.85	
National Convention	\$ 1,999.12	
State Dues	\$ 336.00	
Donations	\$ 562.89	
Scholarships	\$ 1,000.00	
Total Expenditures		\$ 19,249.08

Net Income (Loss)		\$ 193.97
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Tracking the Treasury

Financial Security & Transparency

- Banking & Accounting
- Manage Dues Check-Off (DCO)
- Collect & Protect Dues
- Branch Budget
- **Annual Audits**
- Non-Profit & IRS Tax Filings (Separate Training)



Tracking the Treasury

Financial Security & Transparency

Auditing

- Verify treasury from last approved audit
 1. Collect monthly financial statements
 2. Verify deposits & withdrawals
 3. Verify approved expense(s)
(branch minutes, constitution & bylaws, motions, recommendations, etc.)
 4. Verify checks match approved disbursements
 5. Balance branch accounts (checking/savings)
 6. Present written audit report with recommendations
 7. Audit each time financial officers change



Tracking the Treasury

Financial Security & Transparency

NOTE

Dividing Treasury
among members
is an IRS
violation



Tracking the Treasury

Financial Security & Transparency

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- **Non-Profit & IRS Tax Filings** (Separate Training)



Tracking the Treasury

Financial Security & Transparency

Review NAPS

Officer Training Manual (OTM)

Revised January 2022

Chapter 4

Treasurer



Thank You!



Questions?

