____________________ Unit

National Association of Parliamentarians

Treasurer

Finance Committee Chair

Guide

Forward

This document is to help incoming unit Treasurers who also may serve as the Finance Committee Chair. The intention of this guide is to keep everything simple and clear, transactional and easy to follow. My challenge to future Treasurers is to review, revise and update this material to the benefit of the treasurers that will follow them.

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Important Acronyms:

NAP: National Association of Parliamentarians

TSAP: Texas State Association of Parliamentarians

Section 1 - Roles

As Unit Treasurer, you have three roles. Each role carries a fiduciary duty to the organization.

- **Finance Committee Chair** –responsible for the unit budget's adoption and revision and ensure that expenditures remain in budget. Provides the proposed annual budget to the incoming Board.
- **Treasurer** – responsible for the day-to-day management of all unit funds.
- **Membership Roster** – responsible for maintaining the Unit membership roster with current information and records of when Unit, TSAP, and NAP dues are paid.

Section 2 – Where's the money, and why

Unit Checking Account

Bank Name
Routing number:
Account number:
Authorized signers: Unit President and Unit Treasurer. If there are other signers, list them here.
Be familiar with the bank's rate and fee schedules

Section 3 – You've been installed, now what

Unit Planning Board Meeting

Your roles as Treasurer and Finance Committee Chair come into play. Budgets are largely the Finance Committee's focus, while all financial transactions and regular reporting are the Treasurer's focus.

At the Board Planning meeting you will be expected to submit a Plan of Work for the roles of Treasurer and Finance Committee Chair. It's pretty safe to replicate what was submitted the year before after reviewing it for any input or directions from the Unit President.

The Unit budget must be reviewed and approved. Hopefully you discussed it with the outgoing Treasurer/Finance Committee Chair and incoming president so you already have a good idea of what is contained in the proposed budget. This is highly recommended. The motion to approve the budget can be made by anyone, but it makes sense you do it (subject to possible amendments.)

- The Unit annual budget is recommended by the outgoing Finance Committee in **April** or **May** for consideration and approval at the Unit Planning Board meeting.
- Upon the Board's approval, the Treasurer will present the budget to the Unit at the September meeting for adoption.
- Preferably, the recommended budget is available in advance to the Chair of the incoming Finance Committee for review.
- It is desirable that the same chart of accounts is used year to year for comparative analysis and recommendation.
- Upon adoption of the budget, the Treasurer assumes responsibility for its use and reporting.

Motions authorizing your use of systems in the course of your job, certain motions need to be adopted. More on each of these systems will come later in the guide, but you need to be authorized to acquire and use them. This should be done at the Unit Planning Board meeting.

- Continue the use of Bank Name for Unit accounts

Section 4 – Get the accounts updated for your use

4.1 Bank Name Bank Account

There are accounts at Bank Name for which you are responsible. The routing number is xxxxxxxxx.

- Unit Checking – xxxxxxxxxxxx

☐ **New signature cards** for the incoming **President and Treasurer** must be created before any transactions can occur. Provide your personal mailing address as the current address for the account/s.

Evidence to execute the signature card is the **unit meeting minutes** showing the new officers' election, and photo ID of each person (when executing their authorized signer access.) With these materials, bring the checking account info to a financial representative and explain the change in authorized signers. You may also need a letter for the bank if the authorized signers change. A template letter is included in the appendix. You may wish to call the bank ahead of time to confirm all the information they need to change the authorized signers. Best practice is for ONLY the treasurer to have a debit card.

☐ Work with the Banker to set up **your own login/password for online account** access for the accounts. Download the Bank Name app and establish a login using the app and verify you have access and control of the account.

☐ **Zelle** is used by banks to transfer money without fees. In this case it might be used for members to pay dues electronically. **Not all banks and credit unions use Zelle so confirm with your bank it is available before offering it to unit members**. They can do this from their bank accounts so long as they use the email address of xxxxxxxxxxxxxxxxxxx. Do NOT provide them your personal email or phone number – or the money will go to your account**. You may wish to set up a treasurer gmail account for your unit that can be passed along to future treasurers.** Zelle is configured to send money to the ________ Checking account, so long as they use the correct target email. You should not need to take any action for this to continue to work properly. This is configured using the _________ in your phone.

4.2 IRS

The Treasurer is responsible for interacting with the IRS. To begin, I list several items that are essential. If you do not have the EIN number, check with the previous treasurer for unit documents.

- Employer Identification Number (EIN): xx-xxxxxxx
- Name: Unit Name
- Address: Current treasurer address
- IRS 'determination letter' for Unit Name. There may be situations you need to share the document, such as when you are establishing a new bank account and need to be defined to be tax exempt. If you do not have a

copy of this letter, check with the previous treasurer. If they do not have a copy, check with NAP headquarters at hq@nap2.org

- Exempt from federal income tax as a Section 501(c) (3) Public Charity.
- Contributions and donations are tax deductible.
- **Required to file Form 990-N (the e-Postcard) annually**, within 5 months of the end of the fiscal year. In our case that is May 15th. Sooner is better. This is simple, but a big deal. **Your unit can lose its tax exempt status if the 990N is not filed annually for three consecutive years.**
- **The unit's fiscal year must be the same as NAP and TSAP's fiscal year which is December 1-November 30. If it does not, please contact NAP at hq@nap2.org for further guidance.**

Section 5 – Actions and deadlines

This section focuses on the actions that must be completed by specific deadlines. It does not address the monthly and quarterly tasks and transactions the treasurer might perform.

OCTOBER

⬜ For those that have not paid for the upcoming year at the September unit meeting, send email notices to all Unit/Affiliate Members ($) and provisional members ($15), that dues for the upcoming year are due by Dec 31st. Subsequent emails to members that haven't yet paid dues is recommended for **December, January** and **February**. See the bylaws about these tasks.

Provisional members are those who have not passed the NAP membership exam.

APRIL

⬜ IRS Form 990N (postcard) must be filed each year, within 5 months following the end of your unit's fiscal year. This translates to April being a good month (deadline is May 15th.) The IRS website has the instructions and the form to complete this online.
https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard

DUES

Dues The Unit Name Bylaws describes the basic requirements of what to do about dues.

During the summer, review the Unit Member Roster and clear out the columns "UNIT paid" and "Prov Paid". Send appropriate notices to members that their dues will need to paid by January 1.

Current members: When dues are received for current members, update the "Paid" column with the date received. If the member is a Provisional member, they should also pay their TSAP dues of $15 to the Unit Treasurer, and record when the person paid their provisional dues.

Newly elected members: When someone is elected to the unit, they are to pay the unit dues of $__, and provisional members also pay the TSAP dues of $15. They are to complete and sign the membership application form with the contact info completed. Create a new entry in the Unit Roster with all of the relevant information.

TSAP Provisional dues: Send to the TSAP treasurer a check [payable to TSAP] for all TSAP dues collected. For new provisional members, include the membership form, and for existing members include their names. Email the TSAP treasurer at treasurer@texasparliamentarians.org to inform him or her of the forthcoming dues or for electronic payment options. Provisional member form is below.

When there have been updates to the unit member roster, send a copy to the President, Secretary, Membership Chair and Notification Chair.

Section 6 – Financial Transactions

Income and expenses

Receipts form

A 'receipts form' is used to document the receipt of membership dues, lunch payments, donations or event registrations. Bank deposits are to be made the same month any money is received.

1. Complete the form using the correct budget income category. If checks are being deposited, photocopy all checks as an attachment, create a list of the names and categories of membership. If the deposit is for TSAP Provisional Dues to be forwarded to TSAP, create a list of names to accompany the check.
2. Attach the bank deposit receipt to the receipts form.
3. Enter in the ______________ Financial Record.xlsx (journal and category)
4. Store the form and supporting documentation in the Treasurer's binder for the correct month.

Disbursement form

A 'disbursement form' is used to document the payment of Unit funds.

1. If someone presents a disbursement form for reimbursement of expenses, review the form and attached receipts for correctness and completeness and confirm it is a budgeted expense.
2. If a bill is presented, create a disbursement form and enter the required information. Again, review the attached bills for correctness and completeness. Sales tax is not to be charged to the unit. Fillable sales tax exemption forms can be found here. https://comptroller.texas.gov/forms/01-339.pdf
3. Complete the bottom portion of the disbursement form, entering the check number to be used.
4. Write the check payable to the name on the form and complete the check stub. If applicable, mail the check to the address shown on the form
5. Enter in the ______________ Financial Record.xlsx (journal and category)
6. Store the form and supporting documentation in the Treasurer's binder for the correct month.

Monthly Treasurer's Reporting

- At the close of a month, all transactions should have been posted the _______ Financial Record.xlsx file (both in the cash journal and appropriate categories.)
- As appropriate, add "notes" at the bottom of the report to explain any necessary transactions or activities.
- Print out the Bank Name Checking statement.
- Based on the transactions, update and describe the detail entries of the report. For transaction splits, update the category details to summarize properly.
- The Unit Name Treasurer's Monthly report package will consist of the Checking Account report and bank statements.
- The report, after being presented at the meeting, a copy is given to the President and Secretary.

Income Deposit Form

For Account #______________

Bank Name

Deposit Date:

Total Deposit Amount $

Budget Category/Project Income	**Notes or Description**	**Checks**	**Cash/EFT**	**Total**

Attach deposit validation receipts

Added to financial record ⬜

UNIT NAME

DISBURSEMENT FORM

Date Submitted:

Amount of expenses**:

Requesting Officer/Committee Chairman:

Make check payable to:

Address:

City/State/Zip:

Category of Expenses **: (choose one) ☐ Operating Expense

Description of Expenses:

** Receipts must accompany all expenses to be reimbursed. If no receipt attached, provide explanation.
** Utilize the Texas State Sales and Use Tax Exemption Certification form.

Signature:

* *

TREASURER'S USE

Date Disbursed:

Amount Disbursed:

Line Item:

Posted:

Disbursed to:

Check Number: or Debit Card ☒

UNIT NAME

Income Non-Profit Business Savings Account

	AMOUNT
Previous Balance	
Deposit(s)	
Debits	
Credits	
Current Balance	

Income Non-Profit Business Checking Account

Previous Balance	
Deposit(s)	
Credits	
Balance	
Debit	
Debit	
Current Balance	**$2,087.25**

Deposits/Credits

Overdraft fees	
Dividend(s)	

Explanatory Notes

Treasurer Name
Unit Name
Treasurer

Change in Authorized Signers

Date:

To Whom It May Concern:
At the meeting date meeting in City, State, the Unit name elected new officers to serve for the 202X-202X term. This letter affirms the election of President Name to serve as President and Treasurer Name to serve as Treasurer. The President and Treasurer are each individually authorized to conduct business for this Association on his/her signature alone. Approved minutes of the meeting date meeting provide the authority for this transition of authorized signers of the Unit Name accounts listed below.

The accounts under discussion are:
Account Number/Account Name

- All accounts have routing number ____________________

The mailing address for the account/s is:

New Treasurer Name
Address
City, State, Zip

The outgoing officers should have their signature authority withdrawn once the new officers have established their access.

Outgoing President: Name
Outgoing Treasurer: Name

Following is the information of the new officers required to obtain new signature cards:

President: New President Name
Address
City, State, Zip

Treasurer: New Treasurer Name
Address
City, State, Zip

Sincerely,

Outgoing Treasurer Name
Unit Name Treasurer 2023-2024

TEXAS STATE ASSOCIATION OF PARLIAMENTARIANS (TSAP)

PROVISIONAL – STATE AFFILIATE
MEMBERSHIP FORM

PURPOSE:
The following information is used for sending the newsletter, information about upcoming TSAP events, and for inclusion in the TSAP yearbook directory.

INSTRUCTIONS:
Please enter information in the **bolded** areas, and as much other information that you are comfortable sharing.

MEMBER INFORMATION

Title ☐ Mr. ☐ Ms. ☐ Dr. ☐ RP ☐ PRP

First Name Last Name	**Mailing Address**
Preferred Phone Number	**E-mail Address**

MEMBERSHIP INFORMATION

☐ **Provisional Member** **$15.00** **Name of Unit:**

☐ **State Affiliate Member $20.00**

Provisional Members of units who have not passed the NAP membership examination
State Affiliate NAP members in good standing who declare primary membership in another association and wish to affiliate with TSAP

Please comment here on how we can help you reach your parliamentary goals:

INSTRUCTIONS FOR SUBMITTING

Email treasurer@texasparliamentarians.org for electronic payment instructions and form.

Mail completed form along with check or money order payable to TSAP to:
TSAP
8103 Seldon Trail
San Antonio, TX 78244

TSAP USE ONLY

Dues deposit date Notified other officers per TSAP Bylaws