



Narcotics Anonymous[®]

See Page 11 for Monthly Report



**Treasurer's
Handbook**

Revised

June 2012

Twelve Steps of Narcotics Anonymous

1. We admitted that we were powerless over our addiction, that our lives had become unmanageable.
2. We came to believe that a Power greater than ourselves could restore us to sanity.
3. We made a decision to turn our will and our lives over to the care of God *as we understood Him*.
4. We made a searching and fearless moral inventory of ourselves.
5. We admitted to God, to ourselves, and to another human being the exact nature of our wrongs.
6. We were entirely ready to have God remove all these defects of character.
7. We humbly asked Him to remove our shortcomings.
8. We made a list of all persons we had harmed, and became willing to make amends to them all.
9. We made direct amends to such people wherever possible, except when to do so would injure them or others.
10. We continued to take personal inventory and when we were wrong promptly admitted it.
11. We sought through prayer and meditation to improve our conscious contact with God *as we understood Him*, praying only for knowledge of His will for us and the power to carry that out.
12. Having had a spiritual awakening as a result of these steps, we tried to carry this message to addicts, and to practice these principles in all our affairs.

Treasurer's Handbook

Revised

Narcotics Anonymous World Services, Inc.
Chatsworth, California, USA

Twelve Steps and Twelve Traditions
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Twelve Concepts for NA Service

1. To fulfill our fellowship's primary purpose, the NA groups have joined together to create a structure which develops, coordinates, and maintains services on behalf of NA as a whole.
2. The final responsibility and authority for NA services rests with the NA groups.
3. The NA groups delegate to the service structure the authority necessary to fulfill the responsibilities assigned to it.
4. Effective leadership is highly valued in Narcotics Anonymous. Leadership qualities should be carefully considered when selecting trusted servants.
5. For each responsibility assigned to the service structure, a single point of decision and accountability should be clearly defined.
6. Group conscience is the spiritual means by which we invite a loving God to influence our decisions.
7. All members of a service body bear substantial responsibility for that body's decisions and should be allowed to fully participate in its decision-making processes.
8. Our service structure depends on the integrity and effectiveness of our communications.
9. All elements of our service structure have the responsibility to carefully consider all viewpoints in their decision-making processes.
10. Any member of a service body can petition that body for the redress of a personal grievance, without fear of reprisal.
11. NA funds are to be used to further our primary purpose, and must be managed responsibly.
12. In keeping with the spiritual nature of Narcotics Anonymous, our structure should always be one of service, never of government.

Introduction

The *Treasurer's Handbook* is meant to help us use NA's money responsibly, at all levels of service. We know that local communities around the world face different circumstances, so we encourage you to adapt these guidelines, using common sense, to meet your local needs.

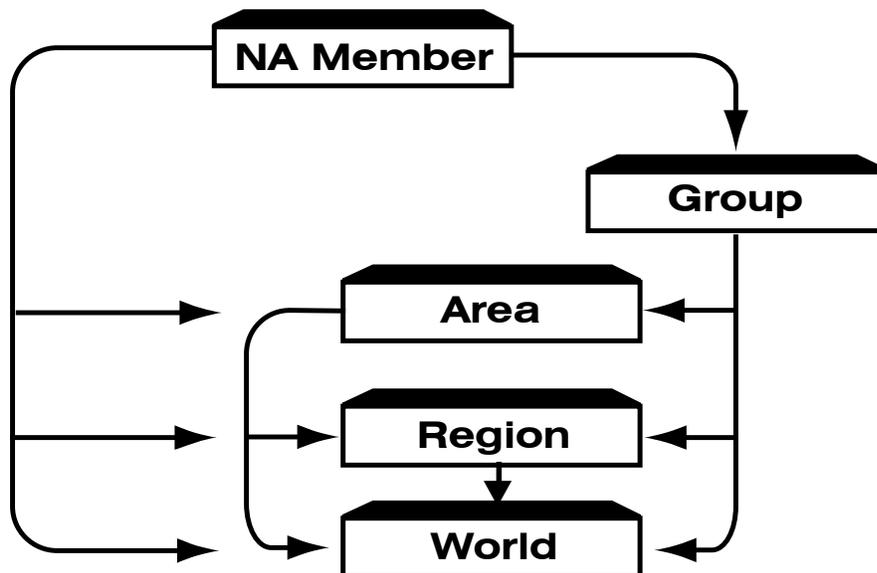
Our Eleventh Concept tells us that "NA funds are to be used to further our primary purpose, and must be managed responsibly." The Eleventh Concept essay from the *Twelve Concepts for NA Service* booklet tells us a little more:

Narcotics Anonymous funds should always be used to further our primary purpose. Money is used to pay the expenses involved in running NA recovery meetings, to inform the public about NA, and to reach addicts who can't get to meetings. It is used to develop, produce, translate, and distribute our message in written form, and to bring our members together in a service community committed to the vision of spreading our message around the world to those in need. All of this is done in support of NA's spiritual aim: to carry the message to the addict who still suffers.

Self-Support: Our Common Responsibility

In today's world, it is impossible to carry the message of Narcotics Anonymous without the availability of sufficient funds. It costs money to print literature and distribute it, to have phonelines and other services that connect the newcomer to us, and to staff service centers.

The moment the member's hard-earned money is dropped in the basket at a meeting, our responsibility for that money as trusted servants begins. It is incumbent upon us to do everything possible to see that the money is used wisely and cared for judiciously, and this includes providing not only for the individual group's needs but for the needs of NA services as well. A *Guide to Local Services in Narcotics Anonymous* suggests direct group and area donations to all levels of service: "Narcotics Anonymous groups directly support area, regional, and world services from money left over after covering their own expenses. Area committees ... are encouraged to do the same with their surplus funds, sending them on to other levels of the service structure." Here is a chart that demonstrates how funds can flow through our service structure:



Guidelines for the Member

As a member of Narcotics Anonymous, there are two things you can do to help make sure your group's money is handled right:

1. You can ask your group treasurer to bring his or her records to every group business meeting, and
2. You can ask that the group hold business meetings at least once a month.

Guidelines for the Group Treasurer

1. A *Guide to Local Services in Narcotics Anonymous* says that clean time counts when we choose group officers:

There are a couple of things to think about when looking for a group officer. One is maturity in recovery. When those new in recovery are elected to a position, they may find themselves deprived of time and energy they need for their early recovery. Group members with a year or two clean are probably already established in their personal recovery. They are also more likely than new members to be familiar with NA's traditions and service concepts as well as group procedures.

Of course, clean time "standards" will vary from one NA community to another. As the Guide says, it is important to "establish *realistic* terms of service and clean time requirements" that work in your community.

2. It is a good idea to have two people count the Seventh Tradition collection, not just the group treasurer or someone else.
3. Do not "borrow" the group's money. Our experience tells us that treasurers and others who make this a practice tend to not return to the fellowship, nor do they return the funds.
4. Do not spend the group's money without asking the group first at a business meeting.
5. If it is practical, open a bank account for your group, and have more than one signature on the account. This will protect your group's money and make it easier to keep track of it.

It is important to remember our Fifth Tradition: "Each group has but one primary purpose—to carry the message to the addict who still suffers." When your group has more money than it needs, make sure you pass the extra money along to the area, region, and world levels of NA service. Extra money hoarded in your group treasury will not help NA carry its recovery message.

7. There should be only one person handling the funds in your group, preferably the treasurer.
8. It is very important that every treasurer hand over his or her records to the next treasurer. Doing this will help the group figure out in the future what has been done with its money in the past.
9. All funds in excess of the prudent reserve (i.e., all money in excess of monthly expenses) should be sent on to other levels of service according to your committee's practice as discussed in the information pamphlet, *Money Matters: Self-Support in NA*.

Procedures for Accurate Group Record Keeping

When practical, each group should have its own checking account. Groups that choose not to have a checking account can do two things to help keep track of their money:

1. Make receipts every time cash comes into or goes out of the group treasury, and
2. Use money orders, not cash, for paying bills and making donations to area, region, or world services.

Every time a check is written or a deposit is made, a record should be made in the group's check register. (The same applies if a group uses cash and money orders. Such groups can just call the form a "cash record" instead of a check register.) If this isn't done, it can take a long time to straighten out the group's money records and match them up with bank statements for the group's account.

The figures in the check register and the bank statement for the account should be matched up every month. If good, easy-to-read records are kept, this will only take a few minutes each month.

Filling in the Group Check Register Form

The following procedure for preparing a check register should be repeated each month.

- A. *Beginning balance (Line 1)*: This will be the beginning balance for the first day of the month. Enter the date, then go over to the "Balance" column and enter the amount of the beginning balance. The ending balance for one month becomes the beginning balance for the following month.
- B. *Procedure for entering checks*: When entering the check, enter the date of the check in the "Date" column, the payee and the purpose of the check in the "Description and Purpose" column, and the check number and the amount of the check under the "Amount" column. Subtract the amount of the check from the previous balance to arrive at the current balance.
- C. *Procedure for entering deposits*: Enter the date of the deposit in the "Date" column, state where the money came from under the "Description and Purpose" column, and enter the amount of the deposit under the "Deposit" column. Add the amount of the deposit to the previous balance, and enter the total under "Balance."

Procedure for Reconciling the Group Check Register Form to the Bank Statement

This must be done each month. When the treasurer receives the bank statement, he or she should "reconcile" it with the check register (in other words, match up the entries in the group's check register with the figures shown on the bank statement) as soon as possible. Doing this each month will make sure that the group's records are right and that any math errors in them are found. The attached Bank Statement Reconciliation Form provides simple, step-by-step instructions.

Record Keeping Without a Checking Account

Groups that choose not to use checking accounts can use the same record system and form included in this handbook; the form can be adapted and copied as needed. Such groups can use money orders instead of checks to pay bills and make donations to area, region, or world services.

Group Financial Reporting

The group treasurer should make a financial report every month. This responsibility is too often overlooked. A written report based upon the Group Treasurer's Report Form included in these guidelines is recommended. Information contained in this report should be taken from the Group Check Register Form.

Bank Statement Reconciliation Form

Each month the checkbook balance as shown on the Check Register Form should be reconciled with the bank statement received from the bank. The following format may be used:

Checking account reconciliation for the month ending _____

- A. **Bank statement balance** _____
(ending balance on your current bank statement)
- B. **Deposits "in transit"** _____
(Total of all deposits made which have *not* yet cleared the bank—that is, deposits made by the treasurer that do *not* show up in the bank statement. A checkmark should be made on the Check Register Form next to deposits that *have* cleared the bank to aid in locating these each month.)
- C. **Add the answers to steps A and B above**..... _____
- D. **Checks "outstanding"** _____
(Total of all checks written that have not yet cleared the bank. These will be the checks in the Check Register Form that do not appear on the bank statement. Place a checkmark by checks that cleared this month, as in step B above.)
- E. **Ending balance**..... _____
Subtract D from C above. This should equal the balance in your Register as of the date listed above.)

If those figures don't match exactly, one of the following mistakes may have occurred:

1. A mathematical error somewhere in the Check Register Form.
2. A mistake in entering (or failure to enter) a check or deposit in your Check Register Form.
3. A math error in steps A through E above.
4. Entering the wrong figure in step A above.
5. Failure to subtract service charges or add interest in your Check Register Form.

Group Check Register Form

Name of Group _____ Dates Covered _____ to _____

| Date | | Description and Purpose | Check No. | Amount | Deposit | Balance |
|------|--|-------------------------|-----------|--------|---------|---------|
| 1 | | Beginning Balance | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
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Group Check Register Form

Name of Group _____

Dates Covered _____ to _____

| Date | Description and Purpose | Check No. | Amount | Deposit | Balance |
|------|-------------------------|-----------|--------|---------|---------|
| 1 | Beginning Balance | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
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Group Treasurer's Report

Meeting Record for: _____

Prudent Reserve: _____ **Previous Balance:** _____

Secretary _____ Treasurer _____ GSR _____

Phone Number _____ Phone Number _____ Phone Number _____

Meeting Records

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

Old balance _____ **Income** Collection _____

Plus total income _____ Plus other income _____

Subtotal _____ Equals total income _____

Minus total expenses _____ **Expenses** Rent _____

Equals new balance _____ Plus literature _____

Plus refreshments _____

Equals total expenses _____

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

Old balance _____ **Income** Collection _____

Plus total income _____ Plus other income _____

Subtotal _____ Equals total income _____

Minus total expenses _____ **Expenses** Rent _____

Equals new balance _____ Plus literature _____

Plus refreshments _____

Equals total expenses _____

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

Old balance _____ **Income** Collection _____

Plus total income _____ Plus other income _____

Subtotal _____ Equals total income _____

Minus total expenses _____ **Expenses** Rent _____

Equals new balance _____ Plus literature _____

Plus refreshments _____

Equals total expenses _____

This report should be available at all group meetings.
Additional forms may be ordered from NA World Services—Item No. 9001

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

| | | |
|----------------------------|-----------------|-----------------------------|
| Old balance _____ | Income | Collection _____ |
| Plus total income _____ | | Plus other income _____ |
| Subtotal _____ | | Equals total income _____ |
| Minus total expenses _____ | Expenses | Rent _____ |
| Equals new balance _____ | | Plus literature _____ |
| | | Plus refreshments _____ |
| | | Equals total expenses _____ |

Date _____ Newcomers _____

Leader/Chairperson _____ Attendance (Total) _____

| | | |
|----------------------------|-----------------|-----------------------------|
| Old balance _____ | Income | Collection _____ |
| Plus total income _____ | | Plus other income _____ |
| Subtotal _____ | | Equals total income _____ |
| Minus total expenses _____ | Expenses | Rent _____ |
| Equals new balance _____ | | Plus literature _____ |
| | | Plus refreshments _____ |
| | | Equals total expenses _____ |

Financial Records

for the period from: _____ **to:** _____

This information should be included with your GSR report to the area

Attendance (Total) _____ Newcomers _____

Beginning Balance (Previous Balance): _____

Income:

Collection: _____

Literature: _____

Other: _____

Total Income: + _____

Expenses:

Rent: _____

Literature: _____

Supplies: _____

ASC Donation: _____

RSC Donation: _____

NA World Services Donation: _____

Other: _____

Total Expenses: - _____

Ending Balance: = _____

Prudent Reserve: _____

Additional Meeting Records

| | |
|----------------------------|--------------------------------|
| Date _____ | Newcomers _____ |
| Leader/Chairperson _____ | Attendance (Total) _____ |
| Old balance _____ | Income Collection _____ |
| Plus total income _____ | Plus other income _____ |
| Subtotal _____ | Equals total income _____ |
| Minus total expenses _____ | Expenses Rent _____ |
| Equals new balance _____ | Plus literature _____ |
| | Plus refreshments _____ |
| | Equals total expenses _____ |

| | |
|----------------------------|--------------------------------|
| Date _____ | Newcomers _____ |
| Leader/Chairperson _____ | Attendance (Total) _____ |
| Old balance _____ | Income Collection _____ |
| Plus total income _____ | Plus other income _____ |
| Subtotal _____ | Equals total income _____ |
| Minus total expenses _____ | Expenses Rent _____ |
| Equals new balance _____ | Plus literature _____ |
| | Plus refreshments _____ |
| | Equals total expenses _____ |

| | |
|----------------------------|--------------------------------|
| Date _____ | Newcomers _____ |
| Leader/Chairperson _____ | Attendance (Total) _____ |
| Old balance _____ | Income Collection _____ |
| Plus total income _____ | Plus other income _____ |
| Subtotal _____ | Equals total income _____ |
| Minus total expenses _____ | Expenses Rent _____ |
| Equals new balance _____ | Plus literature _____ |
| | Plus refreshments _____ |
| | Equals total expenses _____ |

| | |
|----------------------------|--------------------------------|
| Date _____ | Newcomers _____ |
| Leader/Chairperson _____ | Attendance (Total) _____ |
| Old balance _____ | Income Collection _____ |
| Plus total income _____ | Plus other income _____ |
| Subtotal _____ | Equals total income _____ |
| Minus total expenses _____ | Expenses Rent _____ |
| Equals new balance _____ | Plus literature _____ |
| | Plus refreshments _____ |
| | Equals total expenses _____ |

Additional Financial Records

for the period from: _____ to: _____

This information should be included with your GSR report to the area

Attendance (Total) _____ Newcomers _____

Beginning Balance (Previous Balance): _____

Income: Collection: _____
 Literature: _____
 Other: _____
Total Income: + _____

Expenses: Rent: _____
 Literature: _____
 Supplies: _____
 ASC Donation: _____
 RSC Donation: _____
 NA World Services Donation: _____
 Other: _____
Total Expenses: - _____

Ending Balance: = _____

Prudent Reserve: _____

For the period from: _____ to: _____

This information should be included with your GSR report to the area

Attendance (Total) _____ Newcomers _____

Beginning Balance (Previous Balance): _____

Income: Collection: _____
 Literature: _____
 Other: _____
Total Income: + _____

Expenses: Rent: _____
 Literature: _____
 Supplies: _____
 ASC Donation: _____
 RSC Donation: _____
 NA World Services Donation: _____
 Other: _____
Total Expenses: - _____

Ending Balance: = _____

Prudent Reserve: \$ _____

Additional Financial Records

for the period from: _____ to: _____

This information should be included with your GSR report to the area

Attendance (Total) _____ Newcomers _____

Beginning Balance (Previous Balance): _____

Income: Collection: _____
 Literature: _____
 Other: _____
 Total Income: + _____

Expenses: Rent: _____
 Literature: _____
 Supplies: _____
 ASC Donation: _____
 RSC Donation: _____
 NA World Services Donation: _____
 Other: _____
 Total Expenses: - _____

Ending Balance: = _____

Prudent Reserve: _____

For the period from: _____ to: _____

This information should be included with your GSR report to the area

Attendance (Total) _____ Newcomers _____

Beginning Balance (Previous Balance): _____

Income: Collection: _____
 Literature: _____
 Other: _____
 Total Income: + _____

Expenses: Rent: _____
 Literature: _____
 Supplies: _____
 ASC Donation: _____
 RSC Donation: _____
 NA World Services Donation: _____
 Other: _____
 Total Expenses: - _____

Ending Balance: = _____

Prudent Reserve: _____

Guidelines for the Area or Regional Service Committee Treasurer

1. A *Guide to Local Services in Narcotics Anonymous* suggests that when electing area or regional service 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.... The specific amount of clean time required for each office will vary from area to area according to how long the local NA community has been in existence."
2. An ASC or RSC treasurer should issue a receipt to all groups for donations made to the ASC or RSC. This will create a written history of financial activity and facilitate the bookkeeping of both the group or area and the ASC or RSC.
3. Do not borrow funds from the ASC or RSC treasury. Our experience tells us that treasurers and others who make this a practice tend to not return to the fellowship, nor do they return the funds.
4. Do not spend ASC or RSC funds without the approval of the GSRs or RCMs, and/or the ASC or RSC as a whole.
5. ASC and RSC funds should be deposited in a bank account. Make sure that you have more than one signator on your bank account. We recommend that the ASC or RSC treasurer and either the chairperson, the vice chairperson, or the secretary be the co-signers on the checks. Setting up your account this way will protect ASC or RSC funds. It will also help the treasurer keep track of fellowship money by providing him or her with financial records from an outside source—in this case, the bank's records.
6. The ASC or RSC treasurer should make a written financial report of contributions and expenditures at each regularly scheduled meeting of the ASC or RSC, as well as an annual report at the end of each calendar year. The treasurer can also be made responsible for bulk purchases of literature for the groups.
7. All funds in excess of the prudent reserve (i.e., all money in excess of monthly expenses) should be sent on to other levels of service according to your committee's practice as discussed in the information pamphlet, *Money Matters: Self-Support in NA*. It is our experience that prudent reserves established for subcommittees have a tendency to stagnate, thus keeping the fellowship from fulfilling its primary purpose. Therefore, we recommend that subcommittees turn to their ASCs (or RSCs, where applicable) for money.
8. At the ASC or RSC level of service, there should be only *one* person handling the funds: the treasurer.
9. An ASC or RSC should audit all its financial records at least once a year, and whenever there is a change in treasurers.
10. It is vital that every treasurer hand over his or her records to the next treasurer. Doing this will preserve much-needed continuity and history.

Procedures for Accurate Record Keeping

Each area/regional service committee should have a checking account. Donations from groups/areas, funds from literature sales, funds from events, and all other ASC/RSC funds should be kept in this account. The funds are allocated to the subcommittees of the ASC/RSC and are recorded as outlined below. Excess funds are usually sent to the next levels of service (regional and/or world services).

Filling in the Check Register

- A. *Beginning balance* — This will be the beginning balance for the first day of the month. Enter the date and go over to the "Balance" category and enter the beginning balance for each subcommittee.* Under the "Total" column, enter the total for all the balances added together. If you do not know the beginning balance for each subcommittee, you should calculate what the current bank balance is. Then the area/region should decide what amount of money should be given to each subcommittee. These amounts, when added together, should equal the current bank balance. The ending balance for the month becomes the beginning balance for the following month.
- * **NOTE:** If there are more subcommittees than shown on the form, add additional columns in the appropriate categories.
- B. *Procedure for entering deposits:*
1. Enter the date of the deposit in the "Date" column.
 2. Enter the source of the money under "Description" (for example, from literature sales or contributions from groups, etc.).
 3. Enter the amount of the deposit under the appropriate subcommittee under the "Deposit" category.
 4. For contributions or donations from groups, enter the total amount of the deposit on the "Check Register." A record of the amounts contributed from each group can be kept on a separate page entitled "Contributions from Groups." On this record, a separate column is used for different dates. The amount on the "Check Register" and the total for the date on "Contributions from Groups" should always be equal. In this way, anytime you need to know how much money a particular group has donated, you can make a total column on the "Contributions from Groups" record and add across for each group.
 5. On the "Check Register", add the amount of the deposit to the previous figure in the "Total Deposits" column to arrive at a total deposit figure for the month.
 6. Under the "Balance" category, the deposit is added to the previous balance for the appropriate subcommittee and to the "Total" column to arrive at the current balance.
- C. *Procedure for entering checks:*
1. When entering the check, enter the date of the check in the "Date" column, the payee and the purpose of the check in the "Description" column, the check number in the "Check #" column, and the amount of the check under the appropriate subcommittee. All check numbers should be accounted for.
 2. Add the amount of each check to the "Total Expenses" under the category "Expenditures."
 3. Under the "Balance" category, subtract the amount of the check from the appropriate subcommittee and the "Total" column. When the balances for the subcommittees are added together, they equal the "Total" balance. This is a double check for mathematical accuracy.
- D. *Procedure for transfer of funds* — If a transfer of funds is made between subcommittees; this should be indicated on the "Check Register." These are indicated with a "T" (for transfer) and checked so they will not be included when balancing the "Check Register." These entries offset each other and do not appear on the bank statement. Again, the total for each category and the balances should be brought current.

Procedure for Reconciling the Check Register to the Bank Statement

This must be done monthly. When the treasurer receives the bank statement, he or she should reconcile it to the check register as soon as possible. Doing this each month will assure a correct balance for the account, and any mathematical errors will be found. Simple step-by-step instructions for this can be found on the Bank Statement Reconciliation Form earlier in these guidelines.

Suggested Procedures for Auditing

ASC or RSC level of service

- A. The ASC or RSC administrative committee (chairperson, vice chairperson, secretary) should determine when an audit is to take place.
- B. We recommend that no more than 24 hours notice be given before the audit.
- C. Those conducting the audit *must* take physical possession of all records, statements, inventories, and petty cash.
- D. The treasurer should be available to the audit committee in order to assist and answer questions, if necessary.
- E. An audit should be seen as a tool that can keep a minor error from becoming a major one. *It is not intended to be an inquisition.*
- F. Audits should not be predictable, but should be varied as to time and place.

Conclusion

These guidelines are intended to serve as an aid to all members of Narcotics Anonymous, particularly those charged with the responsibility of handling funds. If followed as closely as possible, our experience tells us that they will help avoid financial chaos and lessen the chance of financial disaster. It is our hope that, together, we have helped our fellowship achieve a smoother flow of funds, which will, in the long run, maximize our effort to carry the message of recovery to the addict who still suffers.



#30 Theft of NA Funds

The following paper was written in 1996 and revised in 2002 in response to a number of letters indicating that theft of NA funds is a recurring issue in our fellowship. In preparing this paper, we have relied on the experience of many groups, area and regional service committees, convention corporations, and service offices as shared with us in correspondence and at workshops on the issue. We encourage you to make use of this valuable and often painfully learned experience in your management of NA funds.

Substantial donations are contributed by the NA Fellowship every year. These funds are given by NA members who trust that they will somehow help other addicts get clean. While this money is precious, the member's trust is even more so. We need to keep the image of that one member and that one donation in mind whenever we make decisions about handling NA's money.

Most of NA's money gets where it is supposed to go. NA members serving in positions of financial responsibility for the fellowship volunteer countless hours to make sure everything adds up. Services such as local phonelines are paid for; literature is purchased and available to members at meetings; tens of thousands of meetings take place every week in rooms that NA pays rent for. Many individual trusted servants follow guidelines and pass on funds that are used to further our primary purpose. All of these things happen because NA communities utilize responsible accounting practices.

Safeguarding funds

Theft can be avoided by consistently and diligently following responsible financial principles and practices. The pain and conflict caused when one of our members steals from us, as well as the loss of funds that might have gone to help the still-suffering addict, points to our responsibility to prevent theft from happening in the first place.

Most theft of fellowship funds occurs when precautionary measures are not in place, or are in place but not used. Some of us have hesitated to either institute or use these measures because it makes us uncomfortable—we believe that they are somehow insulting to the people we ask to serve or they seem too troublesome to follow.

However, the very best safeguard against theft is to remove the opportunity to steal. It is far more uncomfortable and troublesome to deal with a theft after it has taken place than to take measures to prevent it from happening in the first place.

Selecting trusted servants

Our Fourth Concept tells us how to select our trusted servants. "Effective leadership is highly valued in Narcotics Anonymous. Leadership qualities should be carefully considered when selecting trusted servants."

So what exactly are these "leadership qualities" the Fourth Concept tells us to look for? Honesty, integrity, maturity, and stability, both in recovery and in personal finances, are but a few. We often avoid asking questions regarding the financial stability of those we are considering for these types of positions, because those questions may be uncomfortable for us, or we somehow feel they are inappropriate, given the spiritual nature of our program. We sometimes ignore evidence that a person is having a difficult time with his or her personal finances and should not have the additional burden of responsibility for NA's money. Not only is it okay to ask members standing for election about their qualifications in these areas, it is irresponsible not to.

Substantial clean time *and* financial stability should be required for positions where money is handled. Many NA communities have found it helpful to develop a list of questions regarding employment, service experience, experience with handling funds, and financial stability. These questions are then asked of all nominees as a matter of course, so that people do not feel singled out based on personalities.

Responsible management

"NA funds are to be used to further our primary purpose, and must be managed responsibly." Our Eleventh Concept points out how very important NA funds are. In keeping with the spiritual principles of this concept, guidelines regarding the handling of funds should be developed and adhered to. The guidelines should include both recognized accounting practices and procedures that ensure the accountability of our trusted servants.

The *Treasurer's Handbook* is an excellent resource for groups and service committees to use in instituting accounting procedures. All guidelines should include appropriate safeguards, such as monthly reporting, regular audits, two-signature checking accounts, and monthly reconciliation of original bank statements. For groups without checking accounts, many of these practices can still be incorporated into the handling of NA funds.

To paraphrase one of our sayings, an addict alone with NA money is in bad company. It is critically important that all processes be monitored by another person: two people count receipts; two people make the bank deposit (and this should be done immediately, not the following day); two people reconcile the original bank statements; and most importantly, two people are always present when any funds are disbursed. Financial records should be readily available to other trusted servants. It is important to note that other assets, such as convention merchandise, literature, and office equipment, should be treated as carefully as money.

Financial procedures need to be written into guidelines that require a review and signature of those responsible for handling funds before they are put into positions of responsibility. Members who know they will be held to standardized accounting and auditing procedures will most likely behave in a responsible manner. Include a statement that theft will not be tolerated, and outline the process that will be followed if a theft occurs. If you are unsure about how to write adequate financial guidelines, please contact the World Service Office for assistance.

When safeguards fail

If we develop and follow these procedures, we will make it almost impossible for anyone to misappropriate or steal NA funds. If someone does steal from us, the first question we should ask is one of ourselves: Did we adhere to all of our accounting procedures and safeguards? If the answer is no, we as a service committee also bear substantial responsibility for the theft. We will want to review our procedures to ensure that they are complete and resolve to adhere to them in the future.

But suppose the answer is yes, we followed our guidelines to the letter. We did everything in

our power to prevent a theft, and someone stole from us anyway. When this happens, there is often a mixture of reactions, ranging from, "Let's forgive and forget; after all, we're addicts who are prone to acting out on our disease. We don't want to run the individual out of meetings and into a possible relapse," to "Let's throw the thief in jail!" But whatever it is, we don't want our initial emotional reaction to dictate the outcome of the situation.

Our program of recovery provides every member with an opportunity to behave responsibly in difficult situations and make amends. We are closest to the spiritual principles of our program when we begin to deal with a theft by encouraging the member who has stolen funds to make amends, which can then provide healing for all involved.

This is not to say that the disappearance of NA funds should be taken lightly or that a service committee should sit and passively wait for a member who has stolen funds to be moved to make amends. We instead encourage a process that is both responsible and spiritual, taking steps of increasing severity should they prove necessary.

First of all, a thorough review of all books and financial records should be conducted to make sure the funds were actually misappropriated. How much? By whom? What failing in the accounting procedures and safeguards allowed this to happen?

If it becomes clear that money has indeed been taken, the group or service committee should then schedule a meeting, making absolutely sure the individual(s) who took the money is informed of the meeting and given the opportunity to present his or her point of view. At this meeting, there should be a format that allows time for everyone involved to express their feelings and concerns. This allows everyone to give their input and may also allow a "defusing process" to occur. After all sides have been heard, a break in the meeting format is encouraged to allow all present enough time to get in touch with their own Higher Power and focus on spiritual principles, before coming back to decide the best course of action.

If the individual admits to the theft and agrees to pay back the missing funds, a restitution agreement can be developed. Such an agreement can include regular payments at any interval

acceptable to all involved, though it is best not to drag out the process unnecessarily. Most agreements specify regular weekly or monthly payments until the full amount is repaid. We strongly suggest drafting a legally binding document, utilizing legal advice if possible, and having it signed and witnessed. Let the individual know that if the restitution agreement is not adhered to, you intend to take legal action based on the signed and witnessed restitution agreement.

A report about the situation should be published, and regular reports on the status of the restitution agreement should be published until the agreement is satisfied. Protecting the identity of the person involved is secondary to being accountable to the fellowship for its funds and ensuring that the person is not put in a position where he or she may do further harm.

Again balancing spirituality with responsibility, we have found that it is best to remove the individual from his or her service position, and not consider the person for another position until he or she has dealt with the issue through the process of the steps.

If the individual does not appear at the special meeting, you will need to ensure that every effort to contact the person has been made. Use registered mail and send a letter explaining that an audit of financial records has been performed, that facts show the individual is responsible for missing money, that repayment is expected, and what the consequences will be if the individual does not respond to the letter. Copies of the letter should be put in a safe place for further reference. This may seem severe, but if the previous steps have been taken without result, sometimes something this harsh is the impetus that encourages the individual to make restitution.

If the individual refuses to repay the money, or agrees to a plan but does not follow through with the agreement, or if the person has disappeared, it may be appropriate to take legal action. The decision to take legal action is an option that does not compromise traditions or spiritual principles, but it should be our last resort, opted for only when everything else has been tried. We strongly suggest that the decision to prosecute be thoroughly explored before going ahead, using area and regional service committees, and world services as resources.

Resolution and recovery

Even if a successful resolution is reached, many of us will still be angry and hurt, and may want to shun the person involved. Although this is understandable, we have to remind ourselves that NA's primary purpose is to carry the message to the addict who still suffers. We also need to remember that our disease will surface if we are not diligently working a program of recovery. As NA members practicing spiritual principles, we should all support the individual in continuing his or her recovery, utilizing meetings, a sponsor, and the Twelve Steps. We should offer the same love and support we would to someone who has relapsed by using drugs.

The misappropriation of NA funds affects groups, service committees, and world services in their efforts to carry the message to the still-suffering addict. The process necessary to deal with such incidents typically has long-term effects—conflict between members, disunity, disillusioned members—on any NA community, directly affecting the newcomer. The safeguards recommended in this bulletin not only protect our funds, but also protect us from our disease. We implore NA communities worldwide to develop and follow procedures that protect NA funds; doing so will keep our future secure.



#22 Direct Contributions

The following essay was written in 1991 and revised in 1996 and 2002 in response to the issues at that time. Direct group contributions were first accepted as part of A Guide to Local Services in Narcotics Anonymous, which was adopted in 1997 and further supported in the IP #25 Self-Support: Principle and Practice, adopted in 1998. [Note: At WSC 2010, the conference voted on IP #24, Money Matters: Self-Support in NA to replace IP #25.]

We believe that direct group contributions stand a better chance than the “fund flow” plan of providing adequate funds to each level of our service structure, while at the same time maintaining group autonomy, reinforcing the responsibility and authority of the NA group in service matters, providing motivation for regular fellowship-wide communication and service accountability, and promoting NA unity. However, we do not believe that earmarking direct contributions for specific purposes—whether for H&I, PI, Literature, or translations—allows the service structure sufficient flexibility to effectively coordinate the responsibilities assigned to it.

The earliest editions of our fellowship’s service manual (*The NA Tree* adopted in 1976) recommended direct group contributions to each level of service. Those manuals suggested that, after a group had paid its bills and set aside a little extra money for emergency use, “excess funds should be diverted to help NA as a whole. A group can do this by contributing to the area or regional committees that serve the group or through contributions directly to the World Service Office of Narcotics Anonymous.”

It wasn’t until 1982, when the World Service Conference approved a revision of the service manual sections on the group, area, and region, that groups were encouraged to donate all their excess funds to the area committee. Area committees were then to donate their excess funds to the region, and the region’s excess was to flow on to the world. This was the “fund flow” plan for funding NA services.

Various problems have been noted over the years with the “fund flow” plan. First, the funds often don’t flow; they are frequently used up at the area or regional levels, leaving little or nothing to fund regional or world service

operations. At the regional level, this has led to increasing dependence on profits from fundraising activities such as conventions, dances, memorabilia sales, and NA literature markups, and to decreasing reliance on group support. At the world level, this has produced a situation where we have a budget that can’t be accurately projected, in order to meet the needs of an ever-growing worldwide fellowship.

Direct group contributions to all levels of service can provide a more stable financial base for our service structure. Each group decides what proportion of its excess funds to contribute to its area committee, its regional committee, and world services. Each level of service can be assured a source of income as stable as the NA Fellowship itself. With this stability, service committees might be able to reduce their reliance on fundraising activities for operating income, thereby increasing their ties directly to the NA groups they serve.

Certainly, if an area committee found in any given month that it had surplus funds, it would be encouraged to directly donate them to other levels of service. The same would apply to contributions of regional surpluses. However, if an area or regional committee experienced surpluses month after month, it would probably want to inform the groups it served of the situation so that those groups could adjust their contributions accordingly. This would maintain the integrity of the direct contribution system while making allowance for periodic cash flow fluctuations.

Direct group contributions reinforce the autonomy of the NA group. Each group determines for itself how much it gives to each element of the service structure, based on its own evaluation of how well those elements are meeting the group’s needs and the needs of NA as a whole. Our groups have created a service structure to serve their collective needs in better carrying the message, and should have responsibility for and authority over that structure. Direct group contributions put the groups in a better position to carry out their responsibilities and provide them with a better opportunity to financially impact the service structure.

If the groups were funding each level of service directly, all service bodies would thereby be encouraged to communicate effectively and directly with the groups. This would allow groups the most flexibility in deciding where their money goes. If groups were not aware of the work or needs of a particular service body, the chances would be great that they would choose not to participate in funding that body. Direct funding would also provide a way for each level of service to determine the level of support they had from the groups. If funds were not coming in, service committees would be able to infer one of three things: either the groups didn't have the money available, the groups didn't understand or know about what services had been requested, or the groups didn't support the work that was being done. As you can see, direct funding would also give the groups a greater opportunity to make their voice heard in service matters.

This is not to suggest that groups earmark contributions for special purposes. The groups have created the service structure not only to deliver services on their behalf, but also to coordinate those services. In delegating to the service structure the authority necessary to fulfill its responsibilities, the groups have also delegated the authority to coordinate the

allocation of service resources at each level of service.

In studying the financial condition and means of funding employed by several other fellowships, it has become obvious that we are not alone in facing a money crunch at all levels of service. Direct contributions are not a magic answer that will relieve us of all our financial concerns. Our responsibility as members to fund the services we request is an issue that needs broad discussion. If we truly believe that the solution to our financial difficulties rests with our membership, then it makes sense to put the responsibility and ability to impact finances directly in the hands of our groups.

Fully implementing direct group contributions should be a part of the discussion that we must continue to have as a fellowship concerning the funding of our services. Direct contributions can play a part in helping us to provide greater financial stability through enhanced group autonomy, responsibility, and authority. It encourages better communication between the service structure and the groups, provides more direct means of service accountability, and better promotes the NA unity upon which our personal recovery depends.



#21 The Generation of Funds (fundraising) and the Seventh Tradition in NA

This article was generated in December 1991 and revised in 2002 in response to the needs of the fellowship. It represents the views at the time of its writing.

Questions about fundraising and how fundraising relates to the traditions, especially Tradition Seven, have been asked on numerous occasions in the past few years. As groups, areas, and regions grow, the perceived need for finances to help fulfill the Fifth Tradition may also grow. When the cost of ancillary services—such as helplines, meeting lists, and literature for use in H&I meetings, among others—is considered, many groups, areas, and regions find themselves in the position of needing or wanting more funds than are provided by members' donations to the "basket" at the group level. It is at these times that questions arise as to how to fund the services that help carry our message to the still-suffering addict. This article will attempt to answer some of these questions as well as offer some simple guidelines about raising funds. We will try to provide a brief historical perspective on fundraising in NA, look at some of the problems that may result from various efforts, and strive to show the relationship of Tradition Seven to this issue.

In looking at this topic, it is helpful to understand how fundraising started in our fellowship. Many early groups held a variety of activities such as dinners, picnics, and other social events to promote recovery, unity, and a sense of belonging. While these activities were not specifically intended to raise funds, a number of them turned out to be financially successful, allowing the host group to purchase additional literature or other supplies for their meetings. As the fellowship grew and the need or want for additional services became greater, the purpose of some of these activities changed; instead of celebrating recovery, they were designed to raise funds.

As the fellowship continued to grow and more area and regional service committees were formed, the focus continued to change—in some instances, to make up for the perceived lack of funds being donated from the groups'

Seventh Tradition collections. As time went on, more and more service committees began relying on this form of funding, reaching the point, at times, where the success or failure of an event such as a convention determined the area or region's ability to provide services and participate in the fund-flow. In other instances, groups, areas, and regions had such success with their social events that they began to put an extraordinary amount of time and effort into these activities, becoming invested in having a "successful" convention, dance, or campout.

A considerable number of problems arose from such practices. The accountability of service committees to their groups was affected as the committees began to rely upon these events instead of on contributions from the groups' Seventh Tradition collections for their funding. In some cases, the various service bodies began to get diverted from their original purpose by "money, property, and prestige." Some groups and service committees began to amass huge "prudent reserves," in some cases amounting to many thousands of dollars. For some groups and committees, this "prudent reserve" grew so large that the body holding it did not have to rely upon contributions for upwards of six months or more, despite the fact that in various fellowship service publications the recommended amount for a prudent reserve is one month's expenses. Merchandising efforts became a "business" in some cases, leading us away from the spiritual focus of our program. It became harder and harder to insure that donations to our fellowship came only from our members at various social events. And some members began to raise concerns that we could be perceived by those outside our program as a fellowship that is more involved with social functions and merchandising efforts than with helping addicts recover from the disease of addiction. As these problems became apparent, members began to share their concerns and started questioning the need for such practices. Some of the questions focused on the relationship between Tradition Seven and fundraising.

While this tradition specifically talks about self-support—declining donations from outside sources—some of the principles underlying the tradition, such as simplicity and faith, may prove to be of assistance in answering questions about funding our services. Our experience has shown that, as recovering addicts, all of our needs add up to the need for ongoing freedom from active addiction. To attain this freedom, we need the principles contained in the Twelve Steps and the Twelve Traditions of NA, recovery meetings where we can share our experience, strength, and hope, and other recovering addicts to help us apply these spiritual principles in our lives. These three things are simple; they do not require us to obtain college degrees or expend vast sums of money.

In our active addiction, most of us seemed to have one thing in common: self-centeredness. As we begin the recovery process, we learn that we “keep what we have by giving it away.” We start to learn the value of being a contributing member of our fellowship and of society as a whole. We begin to learn the simple truth that if we want to keep attending NA meetings and help carry the message, we need to contribute our fair share financially as well as with our time and energy. Self-support, within the context of Tradition Seven, goes far beyond mere financial support. Along the way, we learn that contributing our fair share is one way in which we can express our gratitude for what has been freely given to us. Over time, we develop faith that as long we are doing what we’re supposed to—practicing the principles of our program—the God of our understanding will take care of us and show us a new way to live.

When looking at the needs of the group, simplicity once again comes to mind. Our needs are simple: a place where we can hold our meetings, literature to help carry our message, and, in most cases, simple refreshments. We do not need spacious, luxurious meeting facilities, excessive quantities of literature, or refreshments of every type to attract addicts to our meetings. The simplicity of our message and the effectiveness of our program are sufficient. We do not need large financial reserves if we have faith that the God of our understanding will take care of our needs. Our experience has shown that when a group’s financial needs are not met, and that fact is communicated to the members, those needs are generally taken care of. The

simplicity of our needs is reinforced by the simplicity of our primary purpose—to carry the message to the addict who still suffers. Our experience has shown that we must carry out this simple task to the very best of our ability, for it is the very essence of who we are and what we do in NA. We have discovered that if everything we do is done to fulfill that purpose, generally, we will find the funds necessary to do what we must.

Many groups and service committees have decided to avoid controversy by simply seeking to carry the message to the addict who still suffers. In this manner, they rely solely on attracting new members to their groups by striving to strengthen their personal recovery, working and living NA’s Twelve Steps. As new members are attracted, groups grow, Seventh Tradition collections increase, and more money is available for group needs. Accordingly, funds are donated to the area, the region, and world services. (For further information on this topic, please refer to IP No. 24, *Money Matters: Self-Support in NA*) As services are funded more efficiently, the NA message of recovery is carried farther and better than ever before. The result is that more addicts seek recovery through Narcotics Anonymous and more NA meetings begin. This approach is seen as practical and realistic by many members of our fellowship. These members have reported that frustration over lack of funds and the sense of urgency to raise money can be counterbalanced by the spiritual unity which results from this focus on our primary purpose.

One of the things that has become evident over the past few years, however, is that large segments of the fellowship want activities and merchandise. If we don’t assist in these efforts, members may end up conducting them on their own. Whenever this has occurred, the resulting problems have had considerable impact on all elements of NA, affecting our fellowship’s overall success in achieving its primary purpose. We strongly believe that fundraising activities which divert us from the spiritual nature of our program are inappropriate and should not be encouraged within the fellowship. Social activities designed to enhance recovery and further unity and members’ sense of belonging, however, are not only acceptable but should be encouraged.

We believe that fundraising for the sake of fundraising is questionable, at best. There may be times, however, when a group or service

committee finds itself in extraordinary financial constraints and begins to consider holding a fundraiser. At such times, we suggest that careful attention be given to the following questions: Are the funds collected from ordinary Seventh Tradition contributions enough to support the group or service committee's actual needs? Are wants supplanting needs? Is the need for the fundraiser of such a nature that not holding it will result in our primary purpose going unfulfilled? In addition to these questions, we recommend that all aspects of sponsoring a fundraising event be carefully considered.

When these events are held, members of the hosting group or service committee should examine the event with respect to all our traditions, lending their collective experience, strength, and hope to these examinations. One of the major points to consider is the motivation for holding such an event. An examination such as this helps keep us in tune with our principles. The following general concepts have arisen from the experience of our fellowship, and we present them here as starting points for your consideration:

1. Fundraising activities at an NA meeting are not usually appropriate because they may detract from our primary purpose and can present an inaccurate impression of the NA message, especially in the eyes of the newcomer or the non-addict visitor.
2. In order to follow the guidance of our traditions, a fundraising event should be planned and held by and for Narcotics Anonymous members.
3. In order to conform to the ideals of the Seventh Tradition, *donations* from nonmembers should not be accepted.
4. Since there are often times when we sponsor activities where there is a fixed charge for full participation, the term

"*donation*" should not be associated with these types of fees. In this way, we are not confusing contributions with assessed charges for activities.

5. It must be determined whether the local NA community is willing and large enough to support the event.
6. All aspects of the fundraising event should be consistent with our goal of encouraging recovery from addiction. We should avoid hosting events which might encourage gambling, appear to offer "something for nothing," or award prizes that are either not recovery-oriented or that otherwise may be seen as being inappropriate. For example, a raffle prize such as a car or a television might make someone's living circumstances more comfortable, but at the same time may not be directly related to his or her recovery, whereas a prize of NA literature or tickets to an NA workshop or convention would be recovery-oriented. It should also be noted that, in many USA states and in some other countries, raffles are illegal. It may also be helpful to consider whether raffles—and especially cash raffles or lotteries—appeal more to the spirit of self-interest than the spirit of voluntary support implicit in our Seventh Tradition.

All of the solutions we see to the problems addressed in this article involve communication. We believe that improved communication about the needs of our service bodies results in increased support from NA groups and members. Improved communication improves the accountability of the service structure to our groups and members. Finally, improved communication helps us maintain our focus on spiritual principles like faith and trust, leading us away from fear, distrust, and self-centeredness.

Twelve Traditions of Narcotics Anonymous

1. Our common welfare should come first; personal recovery depends on NA unity.
2. For our group purpose there is but one ultimate authority—a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants; they do not govern.
3. The only requirement for membership is a desire to stop using.
4. Each group should be autonomous except in matters affecting other groups or NA as a whole.
5. Each group has but one primary purpose—to carry the message to the addict who still suffers.
6. An NA group ought never endorse, finance, or lend the NA name to any related facility or outside enterprise, lest problems of money, property, or prestige divert us from our primary purpose.
7. Every NA group ought to be fully self-supporting, declining outside contributions.
8. Narcotics Anonymous should remain forever nonprofessional, but our service centers may employ special workers.
9. NA, as such, ought never be organized, but we may create service boards or committees directly responsible to those they serve.
10. Narcotics Anonymous has no opinion on outside issues; hence the NA name ought never be drawn into public controversy.
11. Our public relations policy is based on attraction rather than promotion; we need always maintain personal anonymity at the level of press, radio, and films.
12. Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities.