

# The NATIONAL FRATERNITY of the SECULAR FRANCISCAN ORDER - USA

## Office of the Treasurer

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### TREASURER'S REPORTING REQUIREMENTS

This document is an answer to requests for assistance over the years as to just what the fraternity treasurers are required to do and what is the best way to fulfill their commitment to the fraternity and the Region. The "Treasurer's Guidelines" is an attempt to make some general and not so general statements as to the duties of the treasurer. Our purpose in writing this is to go into some further details of the reporting requirements of the treasurer and to help him/her fulfill these requirements.

We have come to the conclusion that the best and easiest way to teach someone about the treasurer's reporting requirements is to design some basic forms that when filled in would fulfill the reporting requirement of the treasurer and at the same time let the membership and the council see what is being done with their contributions.

The reporting requirements of the treasurer can be summed up by quoting from the General Constitutions and from the Treasurer's Guidelines (appropriate form numbers are included as a guide).

From the Constitutions, Art. 52.4:

The Treasurer, or bursar, has the following duties:

- (a) to guard diligently the contributions received, recording each receipt in the appropriate register, with the date on which it was given, the name of the contributor, or the one from whom it was collected (i.e. maintain a transactions ledger) [see DON-4]
- (b) to record in the same register the items of expense, specifying the date and the purpose in conformity with the directions of the fraternity council (i.e. utilize reimbursement forms and require all pertinent receipts be included for expenses for which the reimbursement is requested\*) [see EXP-1]
- (c) to render an account of his or her administration to the assembly and to the council of the fraternity according to the norms of the national statutes (i.e. monthly report by local fraternity treasurer and quarterly/annual reports by all treasurers) [see NAF-TR-10, NAF-TR-3, and NAF-TR-1]

From the Treasurer's Guidelines

A. 6. The Treasurer must make an annual or more frequent financial report to the membership, and to the next higher council. A Fraternity Treasurer should publish in the fraternity bulletin or newsletter, the annual (or more frequent) report that shows details of income, expenses, and cash balances. In addition that same report must be given to the Regional Council. [NAF-TR-1]

12. Expenditures of a routine nature are pre-approved by the Council in the form of a Budget. [NAF-TR-1]

17. The Treasurer should record each contribution received in the appropriate register, with the date and the name of the contributor. [DON-4] Where ever possible, confidential annual statements should be sent to the individual members summarizing his/her contributions to the fraternity. [DON-1]  
Please Xerox freely as needed any of these treasurer's forms:

NAF-TR-1	FRATERNITY TREASURER'S ANNUAL REPORT
NAF-TR-3	MONTHLY REPORT TO THE FRATERNITY COUNCIL
NAF-TR-10	FRATERNITY TREASURER'S WORKSHEET (Summary of Monthly Reports - 2 parts)
EXP-1	DETAILS OF MONTHLY EXPENDITURES (attach to NAF-TR-3)
DON-1	CONFIDENTIAL RECORD OF DONATIONS RECEIVED (to be sent to each member on a calendar year basis)
DON-2	RECORD OF DONATIONS RECEIVED FRATERNITY SUMMARY BY MEETING DATE (details for NAF-TR-1)
DON-3	RECORD OF DONATIONS RECEIVED FRATERNITY SUMMARY BY MEMBER (summary of all DON-1 forms)
DON-4	MONTHLY DETAILS OF DONATIONS AND OTHER INCOME RECEIVED (attach to NAF-TR-3)

Treasurers: Please do not feel constrained by the forms; they are designed to help you organize your information and to inform your members. You may substitute any preferred ledgers or forms as found in accounting programs such as Excel and Quicken.

\*See "Request for reimbursement for expenditures" form under National fraternity forms and documents for example.