



TREASURER'S MANUAL

**National Council of Social Security
Management Associations**

March 2003

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POLICIES AND PROCEDURES OF THE NATIONAL COUNCIL TREASURER

A. Income

The majority of the income for the National Council is derived from dues collections from the ten member associations. While each member association is allowed to set their own dues schedule, they must remit \$42.00 per year per member to the NC Treasurer. This payment is payable in quarterly assessments of \$10.50 per member. It is due by the fifteenth day of the first month of each calendar quarter. The regional treasurer must account for the number of members in each association and submit a quarterly report as shown in **Attachment A**. The executive committee may impose a levy against any regional association that does not pay their dues on a timely basis.

It is the responsibility of the NC Treasurer, working with the finance committee, to determine the best vehicle for investment of NC funds. It is imperative that the funds be invested with little to no risk of loss of principle while earning the best level of interest.

Use of Cognigen Long Distance telephone service and the PER affinity credit card will generate additional income for the National Council. This income is reported to the NC Treasurer on a monthly basis.

B. Investments

National Council funds are needed for payment of recurring bills, such as the consulting fee for our Government Affairs Consultant, travel costs for officers, and other regularly budgeted items. The Treasurer should ensure that sufficient funds are available for use in a checking account to cover these ongoing expenses. In order to generate as much income as possible for the association, this account should be an interest bearing account, with few or no maintenance fees.

Monies not needed for routine expenditures should be invested in savings accounts, certificate of deposit and/or money market accounts. A decision to invest the NC funds in a risk related account should be made with input from the Finance Committee and the full concurrence of the Executive Council.

C. Disbursements

1. Annual Meeting

The National Council is responsible for funding the annual meeting based on the budget that is passed each year. The NC treasury funds finance:

- NC officer travel,
- Reimbursement of specified travel costs for Past Presidents, Community Service Award and Joseph P. Collins Award winners to attend the annual meeting
- Award Plaques and gifts
- Room rental
- Printing

2. Communications/Website

The National Council has established a website to maintain open communications with our members and those from the outside. The cost of establishing and maintaining the website is the responsibility of the National Council and is paid on an annual basis.

3. Quarterly Meetings of National Council Executive Committee

The NC Executive Committee will meet in Baltimore at the expense of Central Office. CO will pay for travel and per diem. Any additional expense incurred during these trips is the responsibility of the NC Treasury. Hospitality costs incurred at the Baltimore meetings are assessed by the NC Treasurer, and are reimbursed to the National Council by the attendees from their M&IE allowance.

4. Officers' Travel

National Council officers may be invited to testify before Congress on issues that affect the NCSSMA and SSA. All travel costs related to this type of activity are to be paid from the NC Treasury. Any other travel not initiated by Central Office, which is for the good of the organization, will be paid from the NC Treasury.

5. Administrative Expense

The NC Treasury will incur any cost of operating this organization in an efficient manner.

6. Legal Fees

For the preparation of our Annual Report and our Corporate Registration, the NC has contracted the services of:

Roy J. Bucholtz, P.C.
1801 Reston Parkway
Suite 302
Reston, VA 22090
Telephone: 703-471-9660
FAX: 703-471-5059

The fee for this service is \$250.00 annually.

7. Printing

Periodically, it will be necessary to have material printed for our executive committee, our members or members of the public. NC Treasury funds will be utilized to pay for this activity.

8. Universal Liability Policy

A Bond will be obtained to cover the Executive Council against any liability with the NC Treasury. This will cover the President, Vice President, Secretary and Treasurer.

9. Government Relations Consultant

The NC has contracted for the services of a professional lobbyist to represent our interests in Washington, D.C. Once a contracted price for services has been agreed upon, the NC Treasurer will disburse that amount in twelve equal payments, payable at the end of the month to our Government Relations Consultant. Any incidental expenses are billed monthly.

Our current Government Relations Consultant is:

Sara G. Garland
418 C. Street NE
Washington DC 2002
Telephone; 202-547-8530
FAX: 202-547-8532

10. Membership Fees

If the NC Executive Committee chooses to join any organization that will benefit the members, the payment will come from the NC Treasury.

11. Miscellaneous

The NC Treasury will pay any miscellaneous bills that are incurred by the NC in the course of doing business.

D. Accountability

- The NC Treasurer will prepare a comprehensive package outlining the status of its funds on a monthly basis. This information will also be presented to the National Council Executive Committee at each quarterly meeting and at the Annual Meeting. This report will include:
 - 1) Quarterly Membership Reports from each Association with membership/dues breakdown - **Attachment B**
 - 2) Monthly Financial Statement - **Attachment C**
 - 3) Monthly Bank Account Register Report - **Attachment D**
- The NC Treasurer is required to keep the following information:
 - 1) Receipts/records of expenditures and charges, as well as travel vouchers from Officers
 - 2) Checkbook, Statements from financial institution, etc.
 - 3) The NC will use accounting software like "Quicken" to keep track of the activities of the National Council.

- The following forms have been adopted (1983) by National Council for use in requesting payment and vouchering:
 - 1) Request for Travel Advance - This form is to be used by all Association members who are traveling at the Association's expense. All items will be completed by the traveler except for the Approved, Paid by Check, and Date of Check fields. The Treasurer will complete these. See **NC-1**.
 - 2) Travel Expense Voucher - This form is to be used by all Association members who are vouchering for travel performed at the Association's expense. All items are to be completed by the traveler except for Approved, Paid by Check #, and Date of Check. The Treasurer will complete these. The Treasurer will accept a SSA-1012 or other agency approved travel voucher in-lieu of the attached expense voucher. See **NC-2**.
 - 3) Regional Expense Capitulation for Annual Meeting - This form is used by Regional Treasurers in vouchering for reimbursement from the NC Treasurer for any Annual Meeting allowed expenses. See **NC-3**.

E. Treasurer's Role in Executive Committee Meeting

1. Lodging accommodations via phone as far in advance as possible
 - a. Reservations for all authorized Executive Committee members from Monday through Friday.
 - b. Meeting room for three days
 - c. Hospitality room for Monday evening through Thursday evening.
 - d. Clear out hospitality room and leave tip for hotel staff.
2. Collect from Executive Committee members for hospitality refreshments and reimburse purchaser.
 - Contacts within the regions are normally with the President of each Association.

F. IRS

The tax return for the calendar year is due before May 15th.

G. Authorization

1. IRS Tax Exempt Letter

A copy of the letter is attached - **IRS Tax Exempt Letter**

2. OPM Regulation Title 5, Chapter 1, Part 251

A copy of this regulation is attached - **OPM Part 251**

H. Legal Services

1. Retained from Roy J. Bucholtz, P.C., 1801 Reston Parkway,
Suite 302, Reston, Virginia 22090,
Telephone: 703-471-9660 Fax: 703-471-5059

2. The fee for legal services is \$250.00.

3. Fee is for the Annual Report, Corporate Registration.

I. Lobby Services

1. Retained from Sara G. Garland, 418 C. Street, NE,
Washington, D.C. 20002
Telephone: (202)547-8530 Fax: (202)547-8532

2. The retainer is payable at the end of each month. The
Retainer plus expenses are billed monthly.

3. The President and Sara Garland negotiate the retainer and
Expenses Agreement at the end of each calendar year.

ATTACHMENT A

NATIONAL COUNCIL SOCIAL SECURITY MANAGEMENT ASSOCIATIONS

MEMBERSHIP REPORT

REGION NAME _____

QUARTER BEGINNING _____

Position Type	Number in Position	Number of Members	Percentage of Members
DM			
ADM			
SA/OO			
ASC/SYSCO			
OS			
MSS			
Other Management			
TSC Mgr			
TSC OS/US			
TSC Other Mgmt			
Total	0		

Enclosed is a check in the amount of \$_____ as payment of \$10.50 per capita to the National Council.

Treasurer _____

Date _____

ATTACHMENT B

REGIONAL MEMBERSHIP REPORT

REGION NAME	ATLANTA			CHICAGO			DALLAS			DENVER			KANSAS C	
<i>Position Type</i>	# in	Total	Pct	# in	Total	Pct	# in	Total	Pct	# in	Total	Pct	# in	Total
	Pos	Mem	Mbrsp	Pos	Mem	Mbrsp	Pos	Mem	Mbrsp	Pos	Mem	Mbrsp	Pos	Mem
<i>DM</i>	226	197	87%	216	193	89%	132	112	85%	42	41	98%	75	61
<i>ADM</i>	37	32	86%	56	51	91%	53	40	75%	8	8	100%	26	18
<i>SA/OO</i>	25	17	68%	5	4	80%	5	4	80%	1	1	100%	####	####
<i>ASC/SYSCO</i>	35	23	66%	53	41	77%	27	10	37%	6	6	100%	####	####
<i>OS</i>	71	48	68%	83	65	78%	75	64	85%	7	6	86%	19	9
<i>MSS</i>	252	158	63%	220	160	73%	101	90	89%	23	20	87%	46	32
<i>Other Management</i>	60	27	45%	58	58	100%	10	5	50%	7	5	71%	####	####
<i>TSC Mgr</i>	27	18	67%	8	6	75%	4	3	75%	1	1	100%	3	3
<i>TSC OS/US</i>	8	7	88%	19	8	42%	32	14	44%	2	2	100%	####	####
<i>TSC Other Mgmt</i>	5	5	100%	13	8	62%	23	5	22%	2	2	100%	3	1

ATTACHMENT C

NATIONAL COUNCIL OF SOCIAL SECURITY MANAGEMENT ASSOCIATIONS FINANCIAL STATEMENT Calendar 2003

ASSETS AS OF ---	1/1/03	1/31/03	2/28/03	3/31/03	4/30/03	5/31/03	6/30/03	7/31/03	8/31/03	9/30/03	10/31/03	11/30/03	12/31/03
- CHECKING	22,284.53	44,851.20	38517.24										
-VANGUARD MMF	20,340.62	20,360.83	20377.48										
-VISA Card	-75.69	-83.09	-20.65										
-VANGUARD STFB	50,118.99	50,104.79	50464.35										
TOTAL ASSETS	92,668.45	115,233.73	109,338.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			FY										
INCOME CATEGORIES		YTD	BUDGET	DIFFERENCE					Verify Assets:				
									Opening Bal.	Income	Expenses	Cl	E
DUES		33,673.50	132342.00	-98668.50				Jan	92,668.45	33708.91	11143.63	115,233.73	109,338.42
INVESTMENT INCOME		518.16	2250.00	-1731.84				Feb	115,233.73	1560.60	7455.91	109,338.42	109,338.42
AFFINITY CARD		77.85	0.00	77.85				Mar	109,338.42	0.00	0.00	109,338.42	109,338.42
PHONE CARD		0.00	240.00	-240.00				Apr	109,338.42	0.00	0.00	109,338.42	109,338.42
SPONSORSHIPS		1,000.00	0.00	1000.00				May	109,338.42	0.00	0.00	109,338.42	109,338.42
								Jun	109,338.42	0.00	0.00	109,338.42	109,338.42
TOTAL INCOME		35,269.51	134832.00	-99562.49				Jul	109,338.42	0.00	0.00	109,338.42	109,338.42
								Aug	109,338.42	0.00	0.00	109,338.42	109,338.42
			FY					Sep	109,338.42	0.00	0.00	109,338.42	109,338.42
EXPENSES		YTD	BUDGET	DIFFERENCE				Oct	109,338.42	0.00	0.00	109,338.42	109,338.42
								Nov	109,338.42	0.00	0.00	109,338.42	109,338.42
2002 ANNUAL MTG		-386.42	0.00	386.42				Dec	109,338.42	0.00	0.00	109,338.42	109,338.42
2003 ANNUAL MTG		3,965.00	33975.00	30010.00									
OUTSTANDING ADVANCES		0.00	0.00	0.00									
ADMINISTRATIVE EXPENSE		7.40	800.00	792.60									
CONTINGENCY		100.00	500.00	400.00									
-SURVEY OF MGMT		0.00	0.00	0.00									
LEGAL FEES		250.00	250.00	0.00									
GOVT AFFAIRS CONSULTANT		0.00	0.00	0.00									
- EXPENSES		48.26	2700.00	2651.74									
- PROFESSIONAL FEES		14,574.00	87444.00	72870.00									
MEMBERSHIP FEES		0.00	150.00	150.00									
OFFICER'S TRAVEL		0.00	4500.00	4500.00									
PRINTING		0.00	150.00	150.00									
WEB SITE EXPENSES		41.30	800.00	758.70									
UNIVERSAL LIABILITY INS		0.00	139.00	139.00									
UPGRADE EXPENSES		0.00	0.00	0.00									
TOTAL EXPENSES		18,599.54	131408.00	112808.46									

		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	De
DUES													
ATLANTA		5,701.50											
CHICAGO		6,436.50											
DALLAS		3,738.00											
DENVER		1,018.50											
KANSAS CITY		1,323.00											
NEW ENGLAND		1,753.50											
NEW YORK		4,326.00											
PHILADELPHIA		2,835.00											
SAN FRANCISCO		4,300.00	1086.50										
SEATTLE		1,155.00											
TOTAL DUES		32,587.00	1086.50	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	
OTHER INCOME													
CHECKING INT		83.11	52.83										
MONEY MARKET INT		20.21	16.65										
BOND FUND VALUE CHG		-14.20	359.56										
INVESTMENT INCOME		89.12	429.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
AFFINITY CARD		32.79	45.06										
PHONE CARD		0.00											
SPONSORSHIPS		1,000.00											
OTHER INCOME		0.00											
TOTAL OTHER		1,121.91	474.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INCOME		33,708.91	1560.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
													TOTAL ALL IN

EXPENSES	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec
2002 ANNUAL MTG	-386.42											
2003 ANNUAL MTG	3,965.00											
OUTSTANDING ADVANCES	0.00											
ADMINISTRATIVE EXPENSE	7.40											
CONTINGENCY		100.00										
-STAFFING SURVEY												
LEGAL FEES	250.00											
GOVT AFFAIRS CONSULTANT												
- EXPENSES		48.26										
- PROFESSIONAL FEES	7,287.00	7287.00										
MEMBERSHIP FEES												
OFFICER'S TRAVEL												
PRINTING												
WEB SITE EXPENSE	20.65	20.65										
UNIVERSAL LIABILITY POLICY												
TOTAL EXPENSES	11,143.63	7455.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REIMBURSABLE HOSPITALITY	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec
INCOME												
EXPENSES												
	NOTE:											

ATTACHMENT D

**NATIONAL COUNCIL OF SOCIAL SECURITY MANAGEMENT ASSOCIATIONS
Bank Account Register Report
February 2003**

Date	Account	Chk #	Payee	Description	Category
			BALANCE 1/31/03		
2/1/03	2002 Checking - Greg	1090	Bank Of America		[VISA]
2/10/03	2002 Checking - Greg	DEP			Interest Inc
2/19/03	2002 Checking - Greg	DEP			Dues:SFRMA
2/19/03	2002 Checking - Greg	DEP			PER Affinity Card
2/19/03	2002 Checking - Greg	1091	Sara Garland	2-Dec	Gov't Affairs:Expens
2/19/03	2002 Checking - Greg	1092	Sara Garland	3-Mar	Gov't Affairs:Retain
2/25/03	2002 Checking - Greg	1093	The Salvation Army	Memorial	Miscellaneous
	Vanguard - Federal Funds				
2/28/03	MM	DEP			Interest Inc
2/28/03	Vanguard - Treasury MM	DEP			Interest Inc
2/1/03	VISA		Bank Of America		[2002 Checking - G
2/7/03	VISA		Interland Inc	website service	Website
	Vanguard Short Term		11.638 Vanguard Short Term		
2/28/03	Federal	ReinvDiv	Federal		_DivInc
			TOTAL 2/1/03 - 2/28/03		
			BALANCE 2/28/03		
			TOTAL INFLOWS		
			TOTAL OUTFLOWS		
			NET TOTAL		

NATIONAL COUNCIL
SOCIAL SECURITY MANAGEMENT ASSOCIATIONS

Request for Travel Advance

Name _____ Date _____

Please send me a travel advance of \$_____ for a National Council sponsored trip.

Association Position _____

Date of travel _____

Purposes of trip _____

(Approved)

Paid by Check #

(Address) Date of Check

NATIONAL COUNCIL
SOCIAL SECURITY MANAGEMENT ASSOCIATIONS
Travel Expense Voucher

To be used for all travel performed as authorized by the National Council.

NAME _____ LOCATION _____

TRAVEL DATES _____ PURPOSE OF TRIP _____

ASSOCIATION POSITION _____

I Transportation Costs

Airplane Fare (Submit ticket)	_____
Taxi	_____
Limo	_____
Train Fare (Submit ticket)	_____
Auto (Submit reverse)	_____
Other Specify _____	_____

TOTAL _____

II Other Costs

Subsistence (from reverse)	_____
Other Specify _____	_____

TOTAL _____

III Subtotal

Less any Travel Advance _____

TOTAL _____

(Name)

(Approved)

Paid by Check #

(Address)

Date of Check

National Council approved the following expense limitations:

Lodgings _____

Meals _____

Mileage _____

(Insert the backside of Form 1012 travel voucher form)

**National Council
Social Security Management Associations
Regional Expense Capitation for Annual Meeting**

To be used by Regional Treasurers in claiming allowable reimbursements as approved by National Council for the Annual Meeting held in Denver in October 2002.

This year the National Council approved reimbursement of \$200.00 for up to four delegates and one alternate delegate per Region.

DATE: _____

REGION: _____

Delegate Name:

A. _____

B. _____

C. _____

D. _____

Alternate Delegate Name:

A. _____

Total: _____

Make check payable to:

Regional Treasurer

Approved (National Treasurer)

Check Number

Date

[Code of Federal Regulations]
[Title 5, Volume 1, Parts 1 to 699]
[Revised as of January 1, 2001]
From the U.S. Government Printing Office via GPO Access
[CITE: 5CFR251.201]

TITLE 5--ADMINISTRATIVE PERSONNEL

CHAPTER I--OFFICE OF PERSONNEL MANAGEMENT

PART 251--AGENCY RELATIONSHIPS WITH ORGANIZATIONS REPRESENTING FEDERAL EMPLOYEES AND OTHER ORGANIZATIONS--Table of Contents

Subpart B--Relationships With Organizations Representing Federal Employees and Other Organizations

Sec. 251.201 Associations of management officials and/or supervisors.

(a) As part of agency management, supervisors and managers should be included in the decision-making process and notified of executive-level decisions on a timely basis. Each agency must establish and maintain a system for intra-management communication and consultation with its supervisors and managers. Agencies must also establish consultative relationships with associations whose membership is primarily composed of Federal supervisory and/or managerial personnel, provided that such associations are not affiliated with any labor organization and that they have sufficient agency membership to assure a worthwhile dialogue with executive management. Consultative relationships with other non-labor organizations representing Federal employees are discretionary.

(b) Consultations should have as their objectives the improvement of managerial effectiveness and the working conditions of supervisors and managers, as well as the identification and resolution of problems affecting agency operations and employees, including supervisors and managers.

(c) The system of communication and consultation should be designed so that individual supervisors and managers are able to participate if they are not affiliated with an association of management officials and/or supervisors. At the same time, the voluntary joining together of supervisory and management personnel in groups of associations shall not be precluded or discouraged.

[Code of Federal Regulations]
[Title 5, Volume 1, Parts 1 to 699]
[Revised as of January 1, 2001]
From the U.S. Government Printing Office via GPO Access
[CITE: 5CFR251.202]

TITLE 5--ADMINISTRATIVE PERSONNEL

CHAPTER I--OFFICE OF PERSONNEL MANAGEMENT

PART 251--AGENCY RELATIONSHIPS WITH ORGANIZATIONS REPRESENTING FEDERAL EMPLOYEES AND OTHER ORGANIZATIONS--Table of Contents

Subpart B--Relationships With Organizations Representing Federal Employees and Other Organizations

Sec. 251.202 Agency support to organizations representing Federal employees and other organizations.

(a) An agency may provide support services to an organization when the agency determines that such action would benefit the agency's programs or would be warranted as a service to employees who are members of the organization and complies with applicable statutes and regulations. Examples of such support services are as follows:

(1) Permitting employees, in appropriate cases, to use agency equipment or administrative support services for preparing papers to be presented at conferences or symposia or published in journals;

(2) Using the authority under 5 U.S.C. 4109 and 4110, as implemented by 5 CFR part 410, to pay expenses of employees to attend professional organization meetings when such attendance is for the purpose of employee development or directly concerned with agency functions or activities and the agency can derive benefits from employee attendance at such meetings; and

(3) Following a liberal policy in authorizing excused absence for other employees who are willing to pay their own expenses to attend a meeting of a professional association or other organization from which an agency could derive some benefits.

(b) Agencies may provide Government resources support to organizations (such as space in Government facilities for meeting purposes and the use of agency bulletin boards, internal agency mail distribution systems, electronic bulletin boards and other means of informing agency employees about meetings and activities) in accordance with appropriate General Services Administration regulations contained in title 41 of the Code of Federal Regulations. The mere provision of such support to any organization is not to be construed as Federal sponsorship, sanction, or endorsement of the organization or its activities.

Internal Revenue Service

Department of the Treasury
P.O. Box 260, Newark, N.J. 07101

District
Director

National Council of Social
Security Management Associations
c/o Social Security Administration
2626 Hylan Boulevard
Richmond, New York 10306

Person to Contact:
J. Curtin
Telephone Number:
201-645-6488
Refer Reply to:
EPEO:R
Date: JAN 17 1980

Dear Sirs:

Our examination of your Form 990 for the period ending October 31, 1977 revealed that your organizations exempt status under section 501(c)(5) of the Internal Revenue Code, granted on October 30, 1970, should be modified.

Section 501(c)(5) of the Code provides for the exemption of organizations whose activities are directed towards improving the conditions of workers in a certain profession. Typical activities of such an organization would be negotiating wages or benefits and settling grievances and other disputes. Section 501(c)(6) of the Code provides for the exemption of organizations which are an association of persons having some common business interest, the purpose of which is to promote such common interest and not to engage in a regular business of a kind ordinarily carried on for profit.

The examination disclosed that your activities are not those typical of an organization exempt under section 501(c)(5) since you do not negotiate wages or benefits and settle grievances and other disputes. You are an organization which is an association of Social Security Administration managers and your primary activities promote professionalism within that field. Your activities are not carried on for profit.

Therefore, we are modifying your exempt status under section 501(c)(5) to section 501(c)(6). This modification is effective November 1, 1976

You are still required to file Form 990 within four and one half months after the end of your annual accounting period if your receipts normally exceed \$10,000.00 yearly.

National Council of Social
Security Management Associations

You must contact our office immediately if your purposes,
activities, operations or character change in any manner.

Sincerely yours,

Cornelius J. Coleman

Cornelius J. Coleman
District Director

