



W1 QSL BUREAU

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Letter Sorter Finance Procedure

Procedure Number: LS-04	Owner: Eric Williams KV1J
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Introduction

This document describes the methods for managing the bureau funds that are handled by the Letter Sorters. Variations to this common practice will likely exist as this document is introduced. This document enables the W1 QSL Bureau management to understand those differences and have a common terminology for reporting the operation's finances.

For the purposes of this document, the term "Bureau Program" refers to the Windows based QSL Bureau Accounting Program or its DOS based predecessor. Some features described are not available in the DOS version.

Overview of Transactions

The Letter Sorter manages their funds with two separate systems:

1 – The Bureau Program for tracking the accounts of each individual client Ham. This tracks the individual Ham's credits and the deductions to cover the shipment of cards. It also tracks transfers in and out of their accounts.

2- The Letter Sorter Operating Account tracks the funds received by the sorter and the expenses made by the sorter. There is no formal program for tracking these expenses. It is left to the individual Letter Sorter. It can be done with a simple Excel spreadsheet, a paper ledger, or other tools. If the Letter Sorter is managing more than one letter, the finances of each letter must be kept separate and reported separately.

The Administration Manager receives funds from individual Hams for crediting to their Bureau account. These credits are communicated by email to the Letter Sorters as received and then the actual funds are sent to the Letter Sorters every few months, The Letter Sorter records the funds received from the individual Hams into the Bureau Program.

The Letter Sorter receives the funds into their Letter Sorter Operating Account. When the Letter Sorter ships cards to the client Hams, the transaction is recorded in the Bureau Program. The expense of buying stamps, supplies, and mailings at the Post Office are recorded in the Letter Sorter Operating Account.

Receiving Funds

As the Administration Manager receives funds from the individual Hams he sends an email to the appropriate Letter Sorter with the amount of the payment and any other information received, for example the Ham's address. When the payment is received using PayPal, the amount of the credit will be after the PayPal fees are deducted.

The Letter Sorter records this credit in the Bureau Program. If the funds received are for a Ham that was sent a "Notify" message or for a new account that has cards on hand, then the cards should be sent to the Ham right away. Note: the Letter Sorter may choose to batch the recording of the transactions into the Bureau Program as long as any external reporting of the individual Ham's balances reflects all of the transactions.

About every four months, the Administration Manager will send the Letter Sorter a check with the accumulated credits and transfers for each letter account. Included will be a summary accounting slip showing the individual Hams and the amounts to be credited or debited from their individual accounts. These credits and debits should be verified that they are properly recorded in the Bureau Program.

Expenses

The Letter Sorter records their expenses in the Letter Sorter Operating Account. Expenses include the following:

- Purchase of stamps used for mailing QSL cards and other correspondence
- Purchase of postage at the post office for mailings
- Purchase of supplies including envelopes and labels

Receipts should be kept for all expenses for a period of one year. The purchase of larger items such as scales should be approved by the Letter Sort Manager prior to purchase.

Central Funds

The Letter Sorter Operating Account is intended to be at a funding level sufficient to allow the Letter Sorter to cover normal operating expenses. Excess funds are held by the Administration Manager in an account called "Central Funds". Central Funds is also used to cover the operating costs of the Bureau that are not funded by the ARRL.

The target amount for each sorter to have in their Letter Sorter Operating Account is \$300.00.

Some sorters do a bulk purchase of postage stamps and in this case the total of stamps and cash target is \$400.00.

These are target numbers. Variations plus and minus \$100.00 from them are normal.

Excess funds should be sent back to the Administration Manager for crediting to the individual letter Central Funds account. If funds are needed by the Letter Sorter, then the Administration Manager will send a check from Central Funds to the Letter Sorter.

If a sorter manages more than one letter and wants to send funds for multiple letters, one check can be sent indicating the amounts to be credited for each letter.

In lieu of sending a check to the Administration Manager, the Letter Sorter may choose to have the amount of the periodic funds payment from the Administration Manager credited to Central Funds instead of issuing a check to the Letter Sorter. This transaction will be recorded in the accounting slip is normally sent with the check.

The Administration Manager will send the updated Central Funds balance to the Letter Sorter so that the Letter Sorter can enter the new balance into the Bureau Program.

Reporting

At the end of each calendar year, each Letter Sorter sends a summary report for each letter they manage to the Administration Manager. The report should contain the following items:

- 1 – The cash balance of the Letter Sorter Operating Account
- 2 – The total value of the stamps held by the sorter
- 3 – The “Totals” data in the Bureau Program “All Report”. These items include:
 - Number of accounts
 - Total Value
 - Central Funds
 - Local Value

This reporting is from the Windows version of the Bureau Program.

References

[W1 QSL Bureau Web](#)

[QSL Bureau Accounting Program Documentation](#)

[Letter Sorter General Procedure LS-02](#)

Revision History

Revision	Description of Change
12-Feb-2013	Initial revision
14-Apr-2015	Charge timing for recording funds received