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REFLEXIONS SYSTEMIQUES SUR LA MISE EN PLACE
D'UNE COMPTABILITE POUR LES ASSOCIATIONS

SYSSAU Jean-Luc

REMARQUE : Cette conférence a été présentée également le 12 avril 1988 dans le cadre d'un "INTERNATIONAL ACCOUNTING WORKSHOP" à PORTSMOUTH POLYTECHNIC BUSINESS SCHOOL, d'où un texte en anglais qui a été maintenu.

It is no use reminding you of the importance of associations in everyday life, for example : day nurseries, clubs, sportsteams, district committees... They have to deal with more or less important budgets.

Everyone of us may become one day the member of their board of directors and then the treasurer of one of them. In the case of big associations, administrative problems can be dealt with by employees. When they are small and have only one activity (field of action) their accountancy is limited because their expenses and receipts are not important. A single-entry book-keeping is enough.

However, for medium-sized associations with a lot of activities, we have to combine both voluntary work and administrative abilities. I have been brought to study accounting in this type of associations. The main example in our study organizes educational leisures for children and teen-agers. Its budget amounted to 700 000 francs in 1987. Its activities are numerous : on Wednesdays and Saturdays it looks after about 50 children, it is also a recreation centre during the holidays for 50 to 100 children, it also organizes camping holidays in the summer for 180 children. The number of activities is important : about 12. Other special activities as Christmas shows are also organized.

The way I work is based on "action and research" since the responsibilities I had in this association made me devise a new accounting method adapted to the needs of this type of organization. Contacts have been made with youth clubs and university sports clubs to test the adequacy of our research.

I used a systemic approach in my work. I have already written a paper on that theme (1). So I will remind you theoretically of the chosen tools then we will apply them to the subject of our study, making a difference between the needs and the functions to be realized, and the application or use of the accounting system.

We converge on original solutions considering the norms of the French system of accounts even if they allow us to conform to them. In opposition to firms and according to July 1st 1901 law about associations there seems to be no legal compulsion about book-keeping and establishing financial statements. In fact, the situation is more complex than that, if there is no legal compulsion as such for an association, the National Institute of Associations in agreement with the Institute of Chartered Accountants has established an accounting system for associations based on the following documents (see appendix 1), which are very similar to the ones used in firms. Has this experience changed my conception of accounting ?

PART I : MAIN SYSTEMIC TOOLS USED IN THIS STUDY

In the field of research, systemic analysis is now being used to describe, understand, analyse, interpret phenomena and find out their impact on things. I have therefore selected 4 tools (2) I would like to remind you of.

I ENVIRONMENT ANALYSIS

Systemists will insist on studying a phenomenon in connection with its environment. They will study the structure of the latter by segmenting it. They will find out the nature of each segment (whether it be homogeneous, diffuse or structured) and they will study the characteristics of the interconnections involved. They will thus be able to understand how to act on this environment and how to choose the means to do so.

When we divide the environment into segments, we discover the

social and public organisms that are in control. These organisms impose constraints that must be met by accounting.

II INTERNAL ORGANIC ANALYSIS

Organic analysis brings to light for each internal sub system its contribution to the common work, its place in the organization, its mission, its links with the other sub systems and the whole system, its needs for action and information. Popularized by J. MELESE (3), organic analysis is obtained from a cybernetic model.

The approach is often the following : breaking up the system into sub systems, description of each sub system in making appear, the pilot system and the piloted system, the information system as a link between the other two and with the outside world, the mission of the system and its aims, the piloting of the system thanks to its essential variables (criteria of judgment) to its action variables, to its procedures. Considering an organisation as a whole of hierarchised regulators and in order to describe it, M. CAPET (4) established a double entry synthetic diagram , the " systogramme", using most elements listed above, and I will borrow this idea to determine the accounting constraints linked to internal control.

III COMPLEXITY AND VARIETY

Complexity can be defined by the number of states a system can get. The system will be all the more complex as the variety (in number and nature) of elements and their connections are important.

The more complex a system is, the more difficult it is to control it by a central brain. According to ASHBY's LAW, a control can only be successful if the variety of the control system is at least equal to that of the controlled whole. According to MELESE, beyond a certain complexity, it is impossible to control the system (notion of the variety barrier).

To solve the complexity, a solution is often recommended : breaking the system into modules. The number of interactions is lessened by cutting into subsystems and the connections between sub systems are limited.

In this association, the activities are numerous and each of them demands a lot of book-keeping. For example, every holiday centre implies making 85 entries. The number of entries can become impressive for all the activities (more than 1000) especially if these entries have to be made by a voluntary worker. The accounting work is distributed according to modules, distinguishing peripheric accountings for each activity supervised by a central accountant. We can compare this association with a holding company.

IV FUNCTIONAL ANALYSIS

It comes from value analysis which is well-known in goods manufacturing. It is a direct answer to the teleological principle by ignoring the existing situation and on the contrary by determining the needs, which we want to obtain, by determining the functions to be realized to meet their demands, but at the same time distinguishing their respective importance.

A collective research enables us to find out new solutions; some of them will be used while aiming at optimizing the percentage of utility and means.

External environment analysis, internal organical analysis,

complexity management will be at the basis of the determination of the needs that the association accountancy will have to meet, while taking into account the opinion of the people who will have to use the accounting system. The realization of the latter follows an approach close to that of functional analysis.

PART II NEEDS AND FUNCTIONS TO BE FACED

In appearance, legal constraints in accountancy are quite limited for a French association. In fact, a system analysis shows that internal and external constraints are numerous (5). We will thus classify the needs our accountancy system must meet.

I DETERMINING EXTERNAL CONSTRAINTS STARTING FROM ENVIRONMENTAL ANALYSIS

A synoptic table has been made (see appendix 2). It is composed of the following elements : environment segments and corresponding organisms, the aims of the latter (especially in connection with our association), the nature of the links between these organisms and our association, judgment criteria (essential variables), the scope of action of organisms (action variables), accounting constraints.

It is a very general synopsis since it enables the association to determine its political strategy where his connections with organisms are concerned (study of contending forces), and to determine its pedagogical constraints. For example, those issued from the Youth and Sports Department are very heavy : we need permission for opening every centre, the staff has to be fully qualified, controls are very frequent....

Our main preoccupation is to determine accountancy constraints. They mainly concern :

- the relationships with the townhall councillors when dealing with the budget and the yearly working account, and the list of children from the town going on camping holidays with the association.
- the relationships with la C.A.F. (French family allowance service) when dealing with budget and working account for each activity. That is to say 24 tables for 12 subsidized activities (see appendix 4) and the list of children according to the form shown in appendix 5 . The form shows the surname and christian name of the father, his allowance number, his address, the name of his employer, the number of days the child has come to the centre. La C.A.F. also wants other administrative documents such as one showing approval by the Youth and Sports Department, certificates issued by l' URSSAF but also pedagogical appreciations about the way each centre works.
- the relationships with l' URSSAF (this organism recovers taxes for the unemployed benefit service) concerning the duties incumbent to the associations when taking on people to fill vacancies : payrolls, pay slips, yearly wages report (casual labour: 60 people)..

All these services ask for a lot of red tape but they can control our accounting at any time. We have to take into account the intensive controls due to external organisms. Our association has a tendency to privilege the constraints due to la C.A.F. because this organism is a new source of subventions (more than 60 000 francs, that is to say 10 % of the budget). But la C.A.F. asks for very analytical pieces of information. There is a lot of red tape but the risks of being controlled are less. On the contrary, URSSAF and tax inspectors are not exacting about financial administration but they want every expense to be justified. Town councillors permanently control the association because they are on the board and because they are sensitive to public opinion.

II DETERMINING INTERNAL CONSTRAINTS STARTING FROM ORGANICAL ANALYSIS

Internal constraints are linked with the memorandum and articles of association and to the traditional way the association works. The appendix 3 shows for each hierarchical level its mission, its criteria of judgment (essential variables), the action variables on the inferior hierarchical level, its procedures and most especially its information system.

If we consider accounting only, we find the following constraints

- at the annual general meeting, after the accounts have been checked by the auditor, the treasurer must show the income statement and balance sheet.

- at the board meeting, we discuss the budget forecast for the year with all the details for each activity and regular information throughout the year about the financial situation (management chart notion).

- the committee prepares the budget and the financing of each activity, checks the head-monitors' expenses though head-monitors are usually in charge of their activity accounting.

These internal constraints about information come from a hierarchical analysis. Actually, we would have to group the ones that originate from culture and from the values of the association, such as voluntary work, democracy and internal promotion, helping people, political and religious independence...

III GROUPING THE NEEDS AND THE FUNCTIONS TO BE REALIZED

I could classify the needs and functions according to a priority order and according to their nature.

1 None of the basical elements must be lost

They are perceived by the head monitors and by the treasurer. At a financial level, their chronological order number can be found on a voucher and an entry. Some other elements must also be taken into account such as registering the presence of children.

2 Receipts and expenses for each activity must be listed very accurately

So not only must we grasp the direct cost but also share out overhead costs and common subventions. We can even know the predetermined overhead cost rate, for example a child's unit cost for half a day. This has to be previsional but also real according to the same framework.

3 We must classify the expenses according to their category(their nature) for each activity

The classification asked by la C.A.F. (see appendix 4) looks too difficult for the people in charge. They are used to keeping books such as the one shown in the appendix 10. The classification we use suits our needs (pedagogy, food, medicine..) even if we must classify expenses differently to fill in the forms sent by la C.A.F. We must grasp the financial flows for each activity and according to their nature.

4 We must officialize the links between peripheric accountings and the central brain

The head monitors control the spendings which amount to 2 / 3 of the budget. We must find a way to record the initial income, to have entries made by the head-monitor, to centralize later on, to control

whether expenses are justified or not. This control is done by the treasurer according to 3 tests : budget variances (budget must be flexible according to the number of cost units), spending vouchers, the absolute balance of activity cash.

5 Regular checking of receivables, payables and cash is necessary Usually, a balance sheet is not asked for by external organisms but it is absolutely necessary to follow the evolution of central cash, the interferences between the central brain, and peripheric accountings, the families' debts and social organism debts. The latter must be checked more and more accurately. We now have more and more difficulties in recovering them in time.

6 We combine all the accountancy work chronologically Every document can be filled without any real connection with accounting. That is what is done when first dealing with an organism. Then, the accounting system must be coherent enough in its whole to meet the demand. We must forecast a global budget in November for the next year to check the financial balance, then starting from it forecast a budget for each activity, which will be passed on to the head monitors and to external organisms according to their demands. For these organisms, real working accounts must be given in the course of the year. For example, la CAF wants working accounts for summer activities to be sent before the month of November. This enables us to discuss about them at the board meeting. As a consequence, the board members are informed very early about the financial evolution of activities.

7 Sharing out book-keeping duties and making internal promotion easy

The sharing out of book-keeping duties is necessary due to the change in the location of some activities in the case of camping holiday centres. But it is meant to be that way : as a consequence the association does not just rely on one voluntary worker whose departure would question the very existence of the association. This sharing out allows the existence of different centres of responsibilities and as a consequence of internal promotion.

PART III ADAPTING AN ACCOUNTING SYSTEM

When using functional analysis, there is a certain number of intermediary steps between the determination of the needs and then of the functions, and the use of a system. Let's quote a few of these steps : analysing the system used, debating about it, suggesting solutions to improve it, choosing one of them. Let me introduce you to the solution adopted. It's meant to be original when compared to the French system of accounts but it answers the needs and functions I talked about in part II. There are of course some other solutions, and the adopted solution itself is evolutive because of data processing.

We can talk about three steps :

1st step: ADAPTING THE ACCOUNT SYSTEM WITHOUT DATA PROCESSING

1 Choosing an accounting system

As we must meet the double classification activity / nature, I privileged the first criterion for the direct costs for each activity (the apportionment of costs according to the nature of activities is realized afterwards) and the second criterion (the nature of activities) for overheadcosts. The latter are then apportioned between activities according to allocation bases.

example :
direct costs accounts (for each activity) :
600011 operating costs for Wednesdays and Saturdays (first term)
.....
to 605005 operating costs for recreation centre in July
overheads accounts (by nature) :
606100 electricity
.....
to 681500 depreciation charge

For the direct costs, we can distinguish for each activity, expenses paid by head-monitors within the scope of their budget and expenses paid directly by the association. The table used for forecasting budgets (see appendix 9) can also be used for actual accounting.

2 Choosing a structure

Accounting work is shared between responsibility centres. We find the following subsystems (appendix 11):

- the central account book is kept by the treasurer of the association. This one looks after the main banking accounts where all the money is deposited, he gives money to the head-monitors and checks their accounts. He centralizes all the auxiliary account books, he writes the number of the accounts, he files all documents and vouchers. He looks after the wage accounts.
- the administrative auxiliary account book (common expenses, investments) is kept by the accountant but the secretary, the president and the person in charge of building maintenance can also have cost allocation slips.
- auxiliary accounting books of direct costs of activities. The way we keep these books is the same for all activities. The man in charge writes the financial elements, direct costs distributed according to nature and direct receipts. In fact, he looks after an account number of the accounting system. We must remark that book-keeping is only part of his administrative work. For example, he has to fill in the presence forms for la C.A.F. (see appendix 6).
- the holiday centre book of receipts is composed of individual slips concerning the children (about 180). It shows accurately all receivables and it can be kept by different people (see appendix 7). The mail is sometimes important and it is incorporated to the book thanks to files.

3 sub systems connections :

My method is very close to that of the centralizing system. The number of entries in the central book becomes limited : about 250, but actually the central book incorporates all the financial flows of the association but only after periodical centralization, generally when peripheric activities are over.

The connections between the sub systems are officialized by current accounts and vouchers (internal accounts) between the treasurer and the people in charge of auxiliary books. Internal documents are signed to officialize the advances granted and the presentation of accounts. Most of the time, head monitors are entitled to use the intermittent banking accounts of the association.

At the end of the procedure we obtain a central book and a ledger composed of all the auxiliary books classified in four categories : direct costs of pedagogical internal activities, direct costs of holiday centre activities, costs of special activities, common or overhead administrative costs. Should the occasion arise the treasurer can complete the auxiliary books when he has himself dealt with direct costs.

Financial statements are published once a year as you can see in

appendix 8 . The way they are written is quite different from the French system of accounting (see appendix 1) but the centralization of expenses for each nature for all the association is of limited interest. If need be, this centralization can be obtained through data processing.

2nd step : DATA PROCESSING A PART OF THE ACCOUNTING

It has been done with a personal computer and with two well-known software tools : a spreadsheet and accounting-keeping. It deals with all the work of the main accountant. The consequences are the following : the budget forecast is more easily obtained for the whole association since it is easily rectified. Different hypotheses can be tested. You can see the 1988 budget forecast in the appendix 9.

Book-keeping is easier. The former auxiliary books become basic documents for the treasurer. The codes are the same. However, when centralizing the accounts of an activity, we write the details of the nature of the costs : food, pedagogy, health...

We work on the actual budget in the same way as on the flexible budget, which enables us to notice the differences due to the head-monitors' book-keeping. The head-monitors' budget is accurately determined and the head-monitors are told about it before activities start.

Data-processing enables us (for a forecast as well as for direct costs) to obtain a two dimensional array with an activity / nature costs classification and a subvention and cost distribution. Thanks to a spreadsheet, the centralization can be made to fill in easily the forms sent by la C.A.F.

Part of this work has been done by students in accounting and in G.E.A. (I.U.T. de Valenciennes).

3rd step : DATA-PROCESSING ALL THE ACCOUNTING WORK

It is still something to be thought over, because the association has no computer of its own, and not everyone agrees about using data-processing. Data-processing possibilities are the following :

The people in charge can keep every activity book thanks to a spreadsheet.

The presence forms can be replaced by data base. Everything could be quickly centralized to fill in the forms sent by la C.A.F.

The same software tool can be used to register the names of children going to camping holiday centres instead of the form shown in the appendix.

CONCLUSION : TOWARDS A NEW CONCEPTION OF ACCOUNTING ?

In this study, systemic analysis is a path that has led me to strange results, especially for a French accountant who is used to strict norms.

The paradox comes from the fact that these strange results are due to external organisms that want to use the 1982 French accounting system but for each activity (12 for our association). This has led me to prefer the cost accounting approach to a financial accounting one. The financial statements shown in the appendix 8 are very similar to those used in English accounting (although we can still use them according to the French system of accounts. But if we do so, they lose part of their impact). This research made me discover a certain number of hypotheses that are worth considering :

1 Are there any risks of contradictions between the different levels of norms?

Norms are references imposed to every organization by collective choices. In our field, they can be met at such levels as :

- great principles and state of mind of accounting (such as the true and fair view)
- reporting financial statements
- working out financial statements as if using a system of accounts
- selecting and classifying basic elements (vouchers)

In France, norms are imposed at all levels. This may bring contradictions between these norms, for instance, between the system of accounts and financial statements, between the strict respect of laws (more especially legal laws) and some principles. In France, even a super centralizing brain can not think of everything and it is absolutely necessary for everyone of us to define clearly what we want to get in the final stage, to prepare everything at an early stage in our accounting system.

There are serious risks that, staying too close to norms, an accountant does not think any more. Norms clog the wheels of thought.

2 Selecting the level of norms.

Another solution consists of determining a level of the most constraining norms, the rest of the system will follow.

- In this research, I started from an absence of norms on associations and I have selected norms issued from administrative documents. I therefore devised an original system of accounts.
- It is mere evidence that we can chose basic events and vouchers; those can be classified according to the user's needs (Sorter's theory of events). For instance, a multinational firm can work out different financial statements starting from the same basic data.
- Anglo-saxon people will pay more attention to principles but they have the free choice of their accounting system and financial statements according to Common Law and fair view.
- To a certain extent, too restrictive norms can be harmful, especially when the accountant does not adapt his system of accounts to the internal needs of the firm.

3 Internal accounting and management

The danger is that the accountant may not adapt the constraints of internal management as shown in the organical analysis since he has a tendency to follow external norms and meet their demands.

On the contrary, anglo saxon accountants pay more attention to management constraints even in financial accounting, making a difference between direct costs and overhead costs.

For example, an accountant may have to integrate: periodical and financial positions, budgterary control, costs determination...But he may also have to take into account non financial elements such as for our association, the children's number of days of presence, criteria of pedagogical quality ...

The head of a firm can ask his accountant to refer to parameters to know if within the organisation, the keys of success are well-used (for example the quality of goods).

4 Interest of using a systemic approach

The four tools of systemic analysis are well-known. We think they can be used more in accounting, especially in the following fields :

In France they can be a solution to contradictions between the different levels of external norms, they enable us to integrate internal accounting norms. They are in agreement with the chartered accountants' advice to work out a document describing procedures and

accounting organization.

They can help explain the divergence of accounting practices throughout the world.

But above all, this method makes the accountant understand what he does. In France he has a tendency to use rules he thinks are worldwide, but he doesn't fully understand them.

The consequences in teaching are evident : mustn't we start a theoretical accounting course ? Behind so many diverging accounting practices, isn't there a fundamental accounting system ?

5 Associations : an exemple of the necessity of varying accounting systems according to the specific needs of organizations ?

When dealing only with associations, the specificity of accounting systems is well - acknowledged by French chartered accountants, especially in their written work (6). If we consider associations that have numerous activities and use voluntary workers, we can remark that :

-As they can be controlled, they have to respect the great fundamental accounting principles the chartered accountants reminded us of in their text (6).

-But a reversal of constraints may happen when comparing with financial accounting in firms : entering costs for each activity, distributing tasks according to responsibility centres and controlling them, using a common framework for forecasting accounting and actual accounting, are essential. Entering costs according to nature becomes secondary.

-It is necessary to have an accounting exactness for non financial elements the association depends on : for example, formal procedures such as approval for each opening, renewing insurance for each centre, declaring changes in the Board of Directors to la Préfecture and to banks, statistical and qualitative checking of the pedagogical evolution of the association. This constraint is imposed by social organisms and also by the Board of Directors. Contrôles are not only financial but also multi-shaped.

-Environmental analysis shows that administrative constraints can be diversified. The accounting system for associations (5), which is not a legal compulsion for an association of our size, aims at harmonizing the administrative demands of the different organisms. This evolution seems to be beneficial, but in the studied case, we felt that it was contradictory to impose a table used in financial accounting (see appendix 4) for each activity, all the more so as our internal control uses parameters that are more classical and more easily understood by people who are not accountants.

-Showing the interest of this category of association within our society is unnecessary. But all our analysis, especially about internal and external constraints, remains an illusion if the Directors on the Board do not have a technical ability (especially an accounting one) to face problems. The survival of the organization thus depends on their presence, which we can't always be certain of. To our mind, the fundamental problem lies at this level. Perhaps one of the solutions would be to share out accounting tasks between the members of the association, the technical part of it being done by an internal specialist or even a specialist outside the association. Our accounting system is trying to solve this problem.

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Système de base

ACTIF	Exercice N		Exercice N-1
	Debit	Amortissements et provisions (à déduire)	
Immobilisations incorporelles :			
Frais d'établissement			
Frais de recherche et de développement			
Droits de brevets, marques, procédés, droits et valeurs similaires			
Fonds commercial(1)			
Autres			
Avances et acomptes			
Immobilisations corporelles :			
Terrains			
Constructions			
Installations techniques, matériel et outillage			
Autres			
Immobilisations corporelles en cours			
Avances et acomptes			
Immobilisations financières(2) :			
Participations			
Créances rattachées à des participations			
Autres titres immobilisés			
Prêts			
Autres			
TOTAL I			
Stocks et en-cours :			
Matières premières et autres approvisionnements			
En-cours de production (biens et services) (a)			
Matières premières et finis			
Marchandises			
Avances et acomptes versés sur commandes			
Créances(3) :			
Créances usagers et comptes rattachés			
Autres			
Valeurs mobilières de placement			
Disponibilités			
Charges constatées d'avance(3)			
TOTAL II			
Charges à répartir sur plusieurs exercices (III)			
Primes de remboursement des emprunts (IV)			
Écart de conversion actif (V)			
TOTAL GÉNÉRAL (I + II + III + IV + V)			
COURTS			
Dont au bail			
Dont à moins d'un an			
Dont à plus d'un an			

(1) A vendre, le cas échéant, entre biens d'une part et services d'autre part

Système de base

PASSIF (Bilan avant répartition)	Exercice N	Exercice N-1
Fonds associatif sans droit de reprise (dont subventions d'investissement non renouvelables)		
Fonds associatif avec droit de reprise s'exerçant à la dissolution de l'association		
Écarts de réévaluation (à détailler)		
Reserves		
Reserves statutaires ou contractuelles		
Reserves réglementées		
Résultat de l'exercice		
Affectation au « propre associatif » (Affectation des exercices précédents)		
Répartition à nouveau (a)		
Résultat comptable de l'exercice (b)		
Fonds associatif pouvant être repris avant dissolution de l'association		
Fonds associatif représentant de biens qui se déprécient et qui ne seront pas renouvelés		
Subventions d'investissement (renouvelables)		
Provisions réglementées		
TOTAL I		
Provisions pour risques		
Provisions pour charges		
TOTAL II		
Emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit (2)		
Emprunts et dettes financières divers		
Avances et acomptes reçus sur commandes en cours		
Dettes fournisseurs et comptes rattachés(c)		
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes		
Produits constatés d'avance		
TOTAL III		
Écarts de conversion passif (IV)		
TOTAL GÉNÉRAL (I + II + III + IV)		
COURTS		
Dont à plus d'un an		
Dont à moins d'un an		
Dont concours bancaires courants et soldes créditeurs de banques		

(1) Montant entre parenthèses ou précédé du signe moins (-) lorsqu'il s'agit de pertes reportées
 (2) Montant entre parenthèses ou précédé du signe moins (-) lorsqu'il s'agit d'une perte
 (3) Dettes sur achats ou prestations de services
 (4) A l'exception, pour application de (1), des avances et acomptes reçus sur commandes en cours

MODELE DE COMPTE DE RESULTAT DE L'EXERCICE -- PRODUITS

PRODUITS D		Exercice N	Exercice N-1
Produits d'exploitation (ou produits courants non financiers)(1) :			
Produits de vente de biens et services (a)			
Production vendue (biens et services) (a)			
SOUS-TOTAL A -- MONTANT NET DU CHIFFRE D'AFFAIRES			
dont à l'exportation			
Production stockée (b)			
Production immobilisée			
Subventions d'exploitation			
Reprises sur provisions (et amortissements), transferts de charges			
Collectes			
Cotisations			
Autres produits			
SOUS-TOTAL B			
TOTAL I (A + B)			
Quotes-parts de résultat sur opérations faites en commun (II)			
Produits financiers :			
De participation			
D'autres valeurs mobilières et créances de l'actif immobilisé			
Autres intérêts et produits assimilés			
Reprises sur provisions et transferts de charges			
Différences positives de change			
Produits nets sur cessions de valeurs mobilières de placement			
TOTAL III			
Produits exceptionnels :			
Sur opérations de gestion			
Sur opérations en capital			
Reprises sur provisions et transferts de charges			
TOTAL IV			
TOTAL DES PRODUITS (I + II + III + IV)			
Solde débiteur -- parts (2)			
TOTAL GÉNÉRAL			
(1) Dont produits afférents à des exercices antérieurs			
(2) Compte tenu d'un résultat exceptionnel avant impôts de			

(a) A inscrire, le cas échéant, sur des lignes distinctes
 (b) Stock initial moins stock final, montant de la variation en moins entre parenthèses ou précédé du signe (-)
 □ Les produits de la classe VII sont enregistrés hors taxe collectée

CHARGES □		Exercice N	Exercice N-1
Charges d'exploitation (ou charges courantes non financières)(1) :			
Achats de marchandises (a)			
Variation de stock (b)			
Achats de matières premières et autres approvisionnements (a)			
Variation de stock (b)			
Autres achats et charges assimilés (dont cotisations)			
Impôts et taxes			
Séjours et déplacements			
Charges sociales			
Dotations aux amortissements et aux provisions			
Sur immobilisations, dotations aux amortissements (c)			
Sur immobilisations, dotations aux provisions			
Sur actif circulant : dotations aux provisions			
Pour risques et charges : dotations aux provisions			
Subventions accordées par l'association			
Autres charges (dont cotisations)			
TOTAL I			
Quotes-parts de résultat sur opérations faites en commun (II)			
Charges financières :			
Dotations aux amortissements et aux provisions			
Intérêts et charges assimilés			
D'autres valeurs mobilières et créances de l'actif immobilisé			
Charges nettes sur cessions de valeurs mobilières de placement			
TOTAL III			
Charges exceptionnelles :			
Sur opérations de gestion			
Sur opérations en capital			
Dotations aux amortissements et aux provisions			
TOTAL IV			
Impôts sur les sociétés (VI)			
TOTAL DES CHARGES (I + II + III + IV + V + VI)			
Solde créditeur -- Excédent(2)			
TOTAL GÉNÉRAL			
*Y compris :			
- redevances de crédit-bail mobilier			
- redevances de crédit-bail immobilier			
(1) Dont charges afférentes à des exercices antérieurs			
(2) Compte tenu d'un résultat exceptionnel avant impôts de			

(a) Y compris droits de douane
 (b) Stock initial moins stock final, montant de la variation en moins entre parenthèses ou précédé du signe (-)
 (c) Y compris éventuellement dotations aux amortissements des charges à répartir

TABEAU D'AFFECTATION DE L'EXCEDENT COMPTABLE AUX PROJETS ASSOCIATIFS

Projet associatif (à détailler)	Excédent comptable
Solde : excédent disponible après affectation au projet associatif	

TABEAU DES AFFECTATIONS DE L'EXCEDENT DISPONIBLE APRES AFFECTATION AU PROJET ASSOCIATIF (cf. page 62)

□ Les charges de la classe VI sont enregistrées hors taxe déductible

TABLEAU D'ANALYSE DE L'ENVIRONNEMENT

SECTEUR D'ENVIRONNEMENT	OBJECTIFS D'ENSEMBLE	CATEGORIE D'ENVIRONNEMENT ET NATURE DES RELATIONS	VARIABLES ESSENTIELLES DE JUGEMENT	VARIABLES D'ACTION SUR NOUS	CONTRAINTES EN GESTION
Mairie (Subventions fixes)	- animation générale - maintenir notre existence tout en ne coûtant pas trop cher	- structure de coalition - interdépendance forte	- pilotage perception qualitative d'ensemble de nos activités - subventions fixes avec contrat moral sur le maintien de nos activités sur l'année	- gros pourvoyeur de fonds (30% du budget) - 2 représentants au conseil d'administration	- budget global, prévisions d'activités - réalisation effective (présentation recettes/dépenses)
Mairie (subventions variables) en fonction du nombre d'enfants de la ville en colonie	- préserver la concurrence et la multiplicité des associations - offrir le maximum de services à la population	- relations d'estime et de confiance réciproques - rencontres fréquentes - relations coutumières	- nombre d'enfants de la ville en colonie - colonies d'au moins 15 jours	- subvention liée au nombre d'enfants de la ville en colonies	- indiquer les noms des enfants et leurs adresses - double tarif
Perseuse (Propriétaires des locaux)	- développement de la foi chrétienne - gestion des biens paroissiaux	- structure de coalition (comité de gestion) - relations de voisinage - survivance du passé	- occupation des locaux dans le maintien de notre système de valeurs - ne pas trop dégrader	- liées à la priorité des bâtiments. - parties de l'électricité et du gaz payées par la perseuse - un représentant au conseil d'administration	rien de particulier cependant recherches assez lourdes d'entretien de locaux vétustes
Direction Départementale Jeunesse et Sports (Ministère de tutelle)	- développement des activités pour enfants tout en respectant les règlements - actions annuelles (subvention) en fonction de critères prédéterminés (informatique, délinquance...)	- structure administrative - relations administratives - position de force	- respect de la législation en encadrement (directeur/moniteurs) - respect des autres règles administratives (cahier de présence...) - qualité de la pédagogie, de l'alimentation, de la sécurité...	- nécessaire agrément pour chaque ouverture (un mois à l'avance) - inspection fréquente (subventions souvent faibles) en fonction de critères annuels	très liées à la bonne gestion de chaque centre réalisée par le directeur mais s'intégrant dans un système de gestion global
Caisse d'allocations Familiales (prestations de services centre de loisirs sans hébergement)	- aider les associations associant des activités pour les allocataires (notamment les plus démunis) - objectifs pouvant être différenciés par caisse, décidés par conseil d'administration et appliqués par le personnel administratif suivant des critères prédéterminés	- structure administrative - position de force - cherche éventuellement à comprendre les problèmes des associations (enquêteur venu sur place)	- respect des règles (très orientées sur la gestion) communiquées au préalable par une convention	- subvention souvent négligeable : 22% des frais réels par enfant allocataire - vérification éventuelle de notre comptabilité	très étirées et liées à chaque activité subventionnée - budget prévisionnel (capacité d'accueil, agrément jeunesse et sports, conditions d'ouverture, barème de participation (normalement modulé) - liste à établir par enfant allocataire (numéro, nom du chef de famille, adresse, employeurs, nombre de jours de présence) - comité d'exploitation définitif de l'activité
Caisse d'allocations Familiales (bons de C.A.F.)	- bons aux allocataires suivant un barème (niveau de revenus et nombre d'enfants par famille)		- communication des bons de C.A.F. - imprimés correspondants	- remboursement du bon de C.A.F.	- en tenir compte dans nos tarifs - ne pas perdre les bons

APPENDIX 3 : INTERNAL ORGANIC ANALYSIS

TABLEAU ORGANIQUE INTERNE

LES DIFFERENTS ORGANES	MISSIONS	VARIABLES ESSENTIELLES	VARIABLES D'ACTION	PROCEDURES	SYSTEMES D'INFORMATIONS
<p>S. Management</p> <p>Assemblée Générale et Commissaire aux comptes</p>	<ul style="list-style-type: none"> - réunir toutes les convocations de l'association - assurer la démocratie interne - contrôle la gestion du conseil d'administration - vérification des comptes par un technicien indépendant ou conseil d'administration 	<ul style="list-style-type: none"> - bonne marche d'ensemble de l'association - satisfaction des usagers - conformité des comptes 	<ul style="list-style-type: none"> - refus des rapports - élection des membres du conseil d'administration (renouvellement d'un tiers tous les ans) 	<ul style="list-style-type: none"> - réunion une fois l'année en Octobre - ordre du jour fixé par le Conseil d'Administration - décisions prises à la majorité des deux tiers des voix 	<ul style="list-style-type: none"> - compte rendu d'activité - rapport financier - discussion des projets et de la possibilité de nouvelles propositions par les usagers.
<p>Conseil d'Administration</p>	<ul style="list-style-type: none"> - prendre toutes les décisions stratégiques de l'association - détermination des activités - contrôler la gestion du bureau et des responsables d'activités - concilier le S.S. logistique 	<ul style="list-style-type: none"> - respect des contraintes externes - respect du système de valeurs et des statuts - conciliation des intérêts parfois divergents des composantes de l'association - développement raisonnable équilibré régulier des comptes 	<ul style="list-style-type: none"> - élection des membres du bureau - répartition des moyens entre les activités - choisit les responsables d'activités 	<ul style="list-style-type: none"> - réunion tous les 2 mois sur convocation du président - décisions prises à la majorité des deux tiers - registre des délibérations 	<ul style="list-style-type: none"> - budget annuel - révision périodique des budgets par activités - projets pédagogiques - données par les responsables d'activités - informations essentielles données par le bureau sur le vie de l'association (tableau de bord)
<p>S.S. Logistique</p> <p>Bureau</p>	<ul style="list-style-type: none"> - gestion régulière de l'association - faciliter la prise de décision par le conseil d'administration - rôle d'informations, de propositions - contrôle courant de toutes les activités - représente l'association à l'extérieur 	<ul style="list-style-type: none"> - vérification que les décisions du conseil d'administration sont appliquées par les responsables - bon fonctionnement de chaque activité - respect des réglemens externes - justification des comptes de chaque responsable 	<ul style="list-style-type: none"> - aide et conseil à chaque responsable notamment dans la tenue des comptes - pouvoir de propositions important au conseil d'administration : pour changer certains responsables d'activité par exemple 	<ul style="list-style-type: none"> - réunions très fréquentes souvent informelles - répartition des tâches ne correspondant pas toujours aux postes prévus au départ (président secrétaire, trésorier responsable pédagogique...) 	<ul style="list-style-type: none"> - réception et diffusion de toutes les informations avec l'extérieur - enregistrement officiel de tous les flux financiers. - préparer toutes les informations pour le conseil d'administration - budget et feuille de comptes par responsable
<p>Directeurs (ou) animateurs jeunesse et sports responsables d'activités</p>	<ul style="list-style-type: none"> - responsabilité directe de chaque activité - organisation effective de celle-ci - veiller plus particulièrement au respect des règles administratives 	<ul style="list-style-type: none"> - aptitudes de chaque moniteur à encadrer un groupe d'enfants - esprit d'équipe - bonne volonté des moniteurs 	<ul style="list-style-type: none"> - choix des moniteurs - conseil des directeurs - promotion des moniteurs (stages) - pouvoir de propositions au bureau et au conseil 	<ul style="list-style-type: none"> - réunions entre directeurs et animateurs - souvent orientation des activités en commun 	<ul style="list-style-type: none"> - saisie la quasi totalité des flux financiers correspondant à son activité - élaborer le projet pédagogique de son activité - saisir la liste des enfants, des moniteurs ...

NOM de L'ASSOCIATION : Période :

Matricule :

N° Allocataire (indiquersable)	NOM et Prénom du CHIEF de FAMILLE <i>(par ordre alphabétique)</i>	ADRESSE	EMPLOYEUR <i>(ne pas utiliser de sigle)</i>	Prénom de l'enfant	C.I.S.H.				
					Nbre de jours de présence		Nbre de 1/2 jours de présence		
					A.R.	S.R.	A.R.	S.R.	

A.R. : avec rap.
S.R. : sans rap.

APPENDIX 5 : FORM SENT BY THE CAF. NUMBER OF DAYS PRESENT FOR EVERY CHILD.

APPENDIX 6 : FORM FILLED IN FOR EVERY CHILD

année scolaire 1987-1988		le nom de l'enfant son prénom sa date de naissance son adresse					
Photographie		son n° de téléphone					
		le nom de l'allocataire son prénom son n° d'allocataire CAF le nom de son employeur					
CLSH juillet 1987		lundi	mardi	mercredi	jeudi	vendredi	
		--	--	1 m	2 m	3 m	
		--	--	1 am	2 am	3 am	
		6 m	7 m	8 m	9 m	10 m	
		6 am	7 am	8 am	9 am	10 am	
		13 m	--	15 m	16 m	17 m	
		13 am	--	15 am	16 am	17 am	
		20 m	21 m	22 m	23 m	24 m	
		20 am	21 am	22 am	23 am	24 am	
		27 m	28 m	29 m	30 m	31 m	
		27 am	28 am	29 am	30 am	31 am	
		septembre 1987		mercredi	9	16	23
samedi	12			19	26	--	--
octobre 1987		mercredi	--	7	14	21	28
		samedi	3	10	17	24	31
CLSH toussaint 1987		samedi	lundi	mardi	mercredi	jeudi	vendredi
	novembre	--	2	3	4	5	6
		7	--	--	--	--	--

NOM ENFANT :

SEXE :

SEJOUR

PRENOM :

AGE :

ADRESSE :

DATE DE NAISSANCE :

RENSEIGNEMENTS SUR LES PARENTS

NOM

PRENOM

ADRESSE

TELEPHONE

DATE	REGLEMET FAMILLES MODE DE REGLEMENT	MONTANT	DOCUMENT DE REMISE	PRIX COMPLET DE DEPRRT
				- BON DE CAF LILLE
				- BON DE CAF ROUBAIX TOURCOING
				- SUBVENTION DE LA VILLE DE LA MADELEINE
				- SUBVENTION SPECIFIQUE CAF
				- " " FCP
				- " " FOYER
				- D.D.A.S.S.
				- B.A.S.
				- AUTRES
				- DOIT FAMILLES

IMMOBILISATIONS

Aménagements des locaux	9401,68	
105387,38		
- Amortissements		
- 95985,7		
matériel	192499,87	32417,98
- amortissements		
- 160081,89		
SOUS TOTAL	41819,66	

CAPITAUX PERMANENTS

Réserves	85901,48
Subventions d'équipement	14906
Subventions d'aménagements	9000
Provisions pour risques	18600
Provisions pour renouvellement	56606,4
SOUS TOTAL	185013,88

CREANCES

Créances sur vacances 1986	17185
Créances sur vacances 1987	22618,9
Familles santé	3155,63
CAF LILLE	4788
CAF de ROUBAIX	8186
CAF d'Arras	5703,6
Compte courant foyer (1987)	450
Compte courant petites vacances (1987)	445,06
Compte courant administration (1987)	1997,72
Créances sur compte courant (1986)	4294,97
SOUS TOTAL	68824,88

DETTES

Fournisseurs	6880,37
Ville de la Madeleine	7750
SOUS TOTAL	14630,37

PRODUITS A RECEVOIR

CAF CLSH Année	13560
CAF CLSH Juillet	12715
Subventions ados (Conseil Général)	4500
Subvention CAFE	5000
SOUS TOTAL	35775

CHARGES A PAYER

Salaires à payer (4ème tri. 1987)	5708,59
Cotisations sociales (4ème tri. 1987)	4266,93
Assurances	2025
Indemnités moniteurs	1200
SOUS TOTAL	13200,52

TRESORERIE 61391,69PERTE NETTE 5033,54**TOTAL GENERAL** 212844,77
*******TOTAL GENERAL** 212844,77

REMARQUE : Pour mieux correspondre aux contraintes de divers organismes sociaux (dont notamment la CAF), les documents de fin d'exercice seront établis dorénavant au 31 Décembre au lieu du 1er Novembre.
L'exercice de 1987 est donc de 14 mois.

APPENDIX 8 : FINANCIAL STATEMENTS OF THIS ASSOCIATION

COMPTE DE RESULTAT DU 01.11.80 AU 31.12.81 - 394
 (LES SUBVENTIONS POUR MÉMOIRE ONT ÉTÉ RÉPERCUTÉES DIRECTEMENT AUX FAMILLES)

APPENDIX 8 : FINANCIAL STATEMENTS
 OF THIS ASSOCIATION

	CHARGES		PRODUITS	SOLD
<u>Activités annuelles internes (4ème trimestre 1986)</u>				
Foyer et petites vacances (1986)	27611,66	Foyer et petites vacances (1986)	2234	- 25377
<u>Activités annuelles internes (1987)</u>				
Foyer du moulin	44490,01	Foyer du moulin	2140	
Petits centre aérés	46007,19	Petits centres aérés	8431,17	
SOUS TOTAL	90497,2	SOUS TOTAL	10571,17	- 79926
<u>Centres aérés a'été</u>				
CLSH Juillet	52622,33	CLSH Juillet	13306,77	- 39315
<u>Centres de vacances</u>				
Colo Juillet enfants	73869,31	Colo Juillet enfants	65162,48	
Préados Juillet	52366,7	Préados Juillet	46365	
Colo Août enfants	108034,26	Colo Août enfants	106630	
Préados Août	60546,35	Préados Août	62200	
Camp Ados	103303,9	Camp Ados	100320	
SOUS TOTAL	398120,52	SOUS TOTAL	380677,48	- 17443
<u>Activités Spéciales</u>				
Fête de Noël (1986)	3963,68	Fête de Noël (1986)	417,4	
Repas de l'Association	10438,75	Repas de l'Association	17099,9	
Kermesse	4461,51	Kermesse	2732,4	
SOUS TOTAL	18863,94	SOUS TOTAL	20249,7	+ 1385
<u>Administration</u>				
Animation générale	2329,95	Subventions foyer (de Madeleine)	29650	
Fournitures non stockables	11611,98	Subventions bâtiments (répartis dans les centres de vacances) (44455 F pour mémoire)	-	
Fournitures administratives	3916,37	Subventions animateurs	100270	
Frais de P.T.T.	4735,57	Autres subventions (La Madeleine)	48535	
Transports	4666,16	CAF Subventions centres de vacances (23940 pour mémoire répartis dans les centres)	-	
Publicité	5099,8	CAF Subventions CLSH (1987)	36265,82	
Stages	14640	Compléments CAF (1986)	14531,58	
Entretien bâtiments	25317,79	Subventions FCP (ado)	3890	
Entretien matériel	6509,07	Subventions FCP (financement préados vacances (pour mémoire 5040 F répartis entre les centres))	-	
Impôts et taxes	2295,37	Subventions Conseil Général	4500	
Frais divers	468	Produits financiers	3769,7	
Charges financières	15,51	SOUS TOTAL	24142,1	+ 15980
SOUS TOTAL	81605,57			
<u>exceptionnel</u>				
Charges exceptionnelles	6293,65	Produits exceptionnels	20661,62	AUTOF
Dotations aux amort.	23531,51	Subvention CAFÉ	5000	CEMEN
TOTAL GENERAL	699146,38	PERTE NETTE	5033,54	18497
		TOTAL GENERAL	699146,38	

APPENDIX 9 : BUDGET FRAMEWORK FOR THIS ASSOCIATION

<p>ACTIVITES</p> <p>de l'overlook de l'infants des jours devoirs enfants side enfants directeur des jours encadrement</p>	<p>Names of activities (twelve in number) and essential characteristics</p>
<p>DEPENSES DIRECTEURS</p> <p>préparation allocation soutie aux week administration transport directeur indemnités enfants indemnités side petit encadrement entretien courses divers soutie week catering total</p>	<p>Direct costs and Head Monitor's budget Expenses paid by Head Monitor</p>
<p>CHARGES DIRECTES</p> <p>transport bus location véhicules assurances activités location locaux charges locaux réparation locaux électricité salaires charges sur salaires total</p>	<p>Direct costs paid by association</p>
<p>CHARGES INDIRECTES</p> <p>allocation générale four aux stockables four administratives travaux de plû transport publicité loges entretien bâtiments entretien matériel travaux financers travaux divers charges exceptionnelles cot. amort. réajustements cot. amort. matériel cot. prestations total</p>	<p>Overhead costs distributed to every activity</p>
<p>TOTAL CHARGES</p>	
<p>RECETTES</p> <p>facilities subscriptions caf sub. hyper ville sub. association ville sub. CLEH ville sub. excursion ville sub. stages ville recettes excursion sub. excursion CAF TOTAL RECETTES</p>	<p>Direct receipts and indirect receipts distributed to every activity</p>
<p>RESULTAT FINAL</p>	

JOURNAL CENTRAL

APPENDIX II : BOOKKEEPING IN THE ASSOCIATION

central ledger kept by treasurer

N° de Place	N° de Compte	LIBELLE	Compte	Crédit	Débit	G.C.P.	Compte Courant Administration	Compte Courant Entrée	Compte Courant Foyer	Compte Courant activités spéciales	Compte Courant centres aérés	Compte Courant Vacances	Famille santé	
			Débit	Crédit	Débit	Crédit	Débit	Crédit	Débit	Crédit	Débit	Crédit	Débit	Crédit

N° de compte :
Activités :

J.A.

Nom du Responsable :
Durée :
Compte bancaire :

DEPENSES

auxiliary ledger kept by head - monitors

N° de Recette	Date	LIBELLE	DEPENSES	VENTILATION	DEPENSES
1			Caisse Banque		
2			Caisse Banque	Soldes	
3			Caisse Banque	Alimentation	
4			Caisse Banque	Administration	
5			Caisse Banque	Sanité	
6			Caisse Banque	Transports	
7			Caisse Banque	Port	
8			Caisse Banque	Indemnités	
9			Caisse Banque	Indemnités	
10			Caisse Banque	Indemnités	
11			Caisse Banque	Indemnités	
12			Caisse Banque	Indemnités	
13			Caisse Banque	Indemnités	
14			Caisse Banque	Indemnités	
15			Caisse Banque	Indemnités	
16			Caisse Banque	Indemnités	
17			Caisse Banque	Indemnités	
18			Caisse Banque	Indemnités	
19			Caisse Banque	Indemnités	
20			Caisse Banque	Indemnités	
21			Caisse Banque	Indemnités	
22			Caisse Banque	Indemnités	
23			Caisse Banque	Indemnités	
24			Caisse Banque	Indemnités	
25			Caisse Banque	Indemnités	
26			Caisse Banque	Indemnités	
27			Caisse Banque	Indemnités	
28			Caisse Banque	Indemnités	
29			Caisse Banque	Indemnités	
30			Caisse Banque	Indemnités	

JA (ADMINISTRATIF)
(DIRECTEUR)

Nom du Responsable :
Durée :
Compte bancaire :

DEPENSES

auxiliary ledger kept by the president or the secretary or the treasurer

N° de Recette	Date	LIBELLE	DEPENSES	VENTILATION	DEPENSES
1			Caisse Banque		
2			Caisse Banque	Amortissement	
3			Caisse Banque	Amortissement	
4			Caisse Banque	Amortissement	
5			Caisse Banque	Amortissement	
6			Caisse Banque	Amortissement	
7			Caisse Banque	Amortissement	
8			Caisse Banque	Amortissement	
9			Caisse Banque	Amortissement	
10			Caisse Banque	Amortissement	
11			Caisse Banque	Amortissement	
12			Caisse Banque	Amortissement	
13			Caisse Banque	Amortissement	
14			Caisse Banque	Amortissement	
15			Caisse Banque	Amortissement	
16			Caisse Banque	Amortissement	
17			Caisse Banque	Amortissement	
18			Caisse Banque	Amortissement	
19			Caisse Banque	Amortissement	
20			Caisse Banque	Amortissement	
21			Caisse Banque	Amortissement	
22			Caisse Banque	Amortissement	
23			Caisse Banque	Amortissement	
24			Caisse Banque	Amortissement	
25			Caisse Banque	Amortissement	
26			Caisse Banque	Amortissement	
27			Caisse Banque	Amortissement	
28			Caisse Banque	Amortissement	
29			Caisse Banque	Amortissement	
30			Caisse Banque	Amortissement	