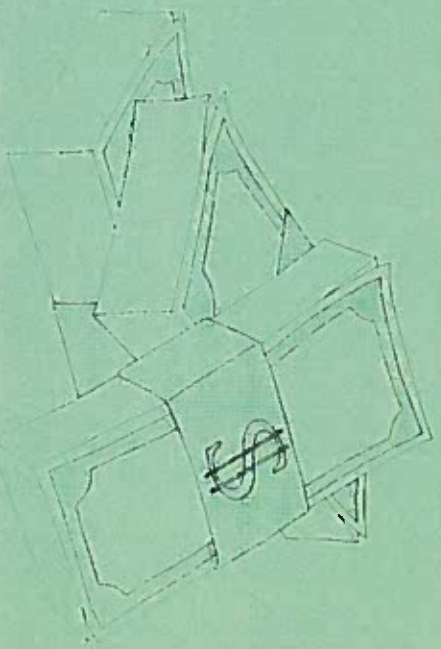


# **Financial Guidelines and Policies**

**of the  
Westside Districts General Service Meeting  
of Alcoholics Anonymous**

**Approved November 14, 1998**



FINANCIAL GUIDELINES AND POLICIES  
OF THE  
WESTSIDE DISTRICTS GENERAL SERVICE MEETING  
OF ALCOHOLICS ANONYMOUS

Table of Contents

STATEMENT OF PURPOSE .....	1
DUTIES OF THE TREASURER .....	2
FINANCE COMMITTEE .....	4
BUDGETARY AUTHORIZATION FOR THE WESTSIDE DISTRICTS AS A WHOLE .....	5
BUDGET .....	5
AUTHORIZATION .....	5
MODIFICATION .....	6
EMERGENCY .....	6
PRUDENCE .....	6
PRUDENT RESERVE .....	6
BUDGETARY AUTHORIZATION FOR COMMITTEES AND SPECIAL EVENTS .....	7
BUDGET .....	7
EXPENDITURES .....	7
AUTHORIZATION .....	8
MODIFICATION .....	8
RETURN OF UNUSED FUNDS .....	8
FUNDS ADVANCED FOR SCAA .....	9
HOSTING SCAA MEETINGS .....	10

REIMBURSEMENT	10
PRUDENCE	10
REIMBURSEMENT POLICY	10
MATERIAL INVENTORY	11
POLICY	11
IMPLEMENTATION	12
CONTENTS	12
PRESENTATION	12
PROFESSIONAL ASSISTANCE	13
GENERAL	13
POLICY	13
TAXES	13
REVIEW	13
LAWYERS	14
FEES	14

FINANCIAL GUIDELINES AND POLICIES  
OF THE  
WESTSIDE DISTRICTS GENERAL SERVICE MEETING  
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I. STATEMENT OF PURPOSE

A. These guidelines are intended to express, for the benefit of the entire Westside Districts and other interested AA members, the will of the Westside Districts as to how it conducts its financial business.

B. These Guidelines and Policies are necessary because the Westside Districts is ultimately responsible for the financial consequences of any activity or event which it sponsors; consequently, the Westside Districts requires some method to plan for and to control its expenditures.

C. While it is within the spirit of Alcoholics Anonymous that each of its members give freely of themselves, their time, their talent, and - within reason - their money, the basic intent of these Guidelines is to provide a mechanism whereby members may be reimbursed by the Westside Districts for expenditures authorized by and expended on behalf of the Westside Districts.

D. These Guidelines further provide a mechanism whereby the Westside Districts may be reimbursed for advances it has made on behalf of the Southern California Area Assembly and other groups.

- E. These Guidelines provide for continuity of leadership and good financial management by requiring that budgets be prepared and adhered to by the Westside Districts, its standing committees, and committees it forms to oversee Special Events.
- F. The intent of these Guidelines and Policies is to allow the Treasurer (and all successor Treasurers) to anticipate and track all expenses incurred by the Westside Districts.

II. DUTIES OF THE TREASURER

- A. To set and maintain the Budget for the operation of the Westside Districts.
- B. To prepare and present income and expense reports.
  - 1. Monthly - summary of previous month
  - 2. At least every six (6) months - summary of year to date financial information
- C. To track expenses for the Westside District
  - 1. with specific information as to the nature and purpose of any expense with sufficient detail and documentation so that other individuals (i.e., any successor Treasurer) can look at the records with understanding.
  - 2. Includes tracking of expenses for all activities, including:

- a. The Westside Districts as a whole
- b. All Standing Committees of the Westside Districts
- c. Special events (e.g., Love and Service Seminar, AA Film Festival)
- d. Hosting of SCAA meetings.

D. Maintain channels of income

- 1. Print and distribute envelopes for group contributions, along with one or more pamphlets designed to explain to group treasurers how the Westside Districts and/or SCAA spends its contribution for AA's benefit.
- 2. Make regular announcements to GSRs encouraging them to talk to their groups about the necessity of group contributions and the methods of making contributions
- 3. Meet with new GSRs at New GSR Orientation to explain financial needs of Westside Districts and SCAA.
- 4. Maintain a post office box to which contributions can be mailed
- E. Act as treasurer for Special Events
- F. Maintain and Reconcile appropriate bank accounts and cash account

1. Cooperate with successor treasurer to ensure a smooth transition
  - a. through the signing of signature cards
  - b. turning over all documents of the accounts
2. The types of accounts that may be maintained are:
  - a. Checking
  - b. Cash
  - c. Savings (prudent reserve – equal to the previous year's budget)

### III. FINANCE COMMITTEE

- A. There are three (3) different Finance Committees referred to within these Guidelines and Policies. With regards to the budget of the Westside Districts as a whole, the Finance Committee shall consist of:
  1. The Treasurer
  2. The DCMC
  3. The Alternate DCMC
- B. With regards to the budget of any standing committee of the Westside Districts, the Finance Committee shall consist of:
  1. The committee chair

2. The Treasurer
3. The DCMC
4. The Alternate DCMC
- C. With regards to the budget of any special event of the Westside Districts, the Finance Committee shall consist of:
  1. The event chair
  2. The event co-chair, if any
  3. The Treasurer
  4. The DCMC
  5. The Alternate DCMC

### IV. BUDGETARY AUTHORIZATION FOR THE WESTSIDE DISTRICTS AS A WHOLE

- A. BUDGET – An annual budget for the Westside Districts as a whole shall be prepared and approved by the Finance Committee for approval by the GSRs of the Westside Districts. This budget shall be based upon historical data, and individual, committee and event requests, but balanced against the anticipated revenues of the Westside Districts. The budget shall allocate funds for all anticipated normal Westside District meetings, activities and events, and shall be presented for vote by the GSRs at the January meeting each year.

- B. **AUTHORIZATION** - The approval of the budget by a majority of the GSRs of the Westside Districts shall constitute authorization for the expenditures as provided therein. The Treasurer shall be responsible for assuring that all expenditures and reimbursements are within authorized budget limitations.
- C. **MODIFICATION** - Any modification to an authorized budget exceeding 10% or \$100 (whichever is greater) shall be prepared and approved by the Finance Committee, with subsequent submission to the GSRs for their authorization.
- D. **EMERGENCY** - A majority of the duly elected officers of the Westside Districts may, in an emergency or when a vote of the GSRs cannot readily be obtained, authorize expenditures for suppliers, facilities, items or activities not covered by the authorized budget. A full report of any and all such emergency action shall be given at the next following meeting of the Westside Districts.
- E. **PRUDENCE** - All members of the Fellowship are expected to solicit competitive sources for supplies, facilities, items and/or activities of significant expense and to exercise prudence in their selection from among those sources.
- F. **PRUDENT RESERVE** - The budget shall include a suggested prudent reserve that is equal to the prior year's budget. Any excess funds from the prior year over what is needed to meet this goal shall be distributed to entities within Alcoholics Anonymous as

V. **BUDGETARY AUTHORIZATION FOR COMMITTEES AND SPECIAL EVENTS**

- A. **BUDGET** - An annual budget for each standing committee and each special event shall be prepared and approved by the appropriate Finance Committee and submitted for approval by the GSRs of the Westside Districts. This budget shall be based upon historical data, and individual, committee and event requests, but balanced against the anticipated revenues of the Westside Districts.
  - 1. The budget for a standing committee shall allocate funds for all anticipated normal and regular committee activities and events, and shall be presented for vote by the GSRs at the January meeting each year.
  - 2. The budget for a special event shall allocate funds for all anticipated normal and regular special event activities and events, and shall be presented for vote by the GSRs at least four (4) months in advance of the date of the special event.
- B. **EXPENDITURES** - The use of funds budgeted for specific types of expenditures by a standing committee or special event shall, within reason and with prudence, be at the option of that committee or event.
  - 1. The types of expenditures of a

standing committee which must be discussed in its budget would include, but not necessarily be limited to: the purchase of literature, printing of flyers, postage, and other expenditures necessary to further the purpose of the particular standing committee.

2. The types of expenditures of a special event which must be discussed in its budget would include, but not necessarily be limited to: the purchase of literature, printing of flyers, postage, normal meeting expenditures such as rent, coffee, donuts, etc.) and such other expenditures necessary to further the purpose of the particular special event.

- C. **AUTHORIZATION** - The approval of the budget by a majority of the GSRs of the Westside Districts shall constitute authorization for the expenditures as provided therein. The Treasurer and the Committee Chair or Event Chair shall be jointly responsible for assuring that all expenditures and reimbursements are within authorized budget limitations.

- D. **MODIFICATION** - Any modification to an authorized budget exceeding 10% or \$100 (whichever is more) shall be prepared and approved by the Finance Committee, with subsequent submission to the GSRs for their authorization prior to making any such additional expenditures.

E. **RETURN OF UNUSED FUNDS** - Any

committee or special event budgeted funds which are not expended shall be promptly returned to the Treasurer and placed back in the General Fund. It is the policy of the Westside Districts to be reimbursed, to the fullest extent possible, for all advances made on behalf of any committee or special event, if the event or committee function generates income. To further that end,

1. Any person receiving an advance from the Westside Districts on behalf of any committee or special event is primarily responsible for returning the entire amount of the advance, less any amount covered by valid receipts or other documentation, to the Treasurer.
2. Any funds advanced for any committee or special event which are not expended shall be promptly returned to the Treasurer and placed back in the General Fund.

3. All receipts for funds advanced for a specific purpose should be returned to the Treasurer at the next meeting of the Westside Districts following the event or purpose for which the funds were advanced, along with any unused portion of the advance.

4. All revenues and collections for any special event shall be promptly given to the Treasurer for addition to the General Fund.

VI. **FUNDS ADVANCED FOR SCAA**

A. HOSTING SCAA MEETINGS - The Westside Districts will from time to time host regular meetings of the Southern California Area Assembly of Alcoholics. Historically, the expenses for this activity have been covered by advances from the Westside Districts treasury to individuals and entities.

B. REIMBURSEMENT - It is the policy of SCAA that: "Districts hosting a meeting of the SCAA shall be reimbursed for all reasonable expenses associated with the event. This includes (but is not limited to): hall rental, postage, printing, supplies and necessary telephone. Reimbursement to the host District for non-donated food shall not exceed one fifth (two fifths, in the case of the annual March workshop) of the annual amount allocated for food in the budget. (Normally it may be anticipated that at least 80 percent of the total cost of the non-donated food will be covered by the food-kitty.)" [SCAA Guidelines for Financial Reimbursement, section 8.1]

C. PRUDENCE - It is also the policy of SCAA that: "The hosting District is expected to solicit competitive sources of supplies, facilities, food, etc., and to exercise prudence in their selection from among those sources." [SCAA Guidelines for Financial Reimbursement, section 8.2] Further, "Hosting a meeting of the SCAA is not intended as a contest between Districts." [SCAA Guidelines for Financial Reimbursement, section 8.1]

D. REIMBURSEMENT POLICY - It is the policy of

the Westside Districts to be fully reimbursed for all advances made on behalf of SCAA. To further that end,

1. Any person receiving an advance from the Westside Districts on behalf of SCAA is primarily responsible for returning the entire amount of the advance, less any amount covered by valid receipts or other documentation, to the Treasurer.

2. Any funds advanced for hosting an SCAA meeting which are not expended shall be promptly returned to the Treasurer and placed back in the General Fund.

3. All receipts for funds advanced for a specific purpose should be returned to the Treasurer at the next meeting of the Westside Districts following the event or purpose for which the funds were advanced, along with any unused portion of the advance.

4. The Treasurer - and only the Treasurer - shall submit to the appropriate body (i.e., SCAA) all receipts for which reimbursement might be available.

## VII. MATERIAL INVENTORY

A. POLICY - In parallel with one of the principles expressed in the traditions of A.A., any body within the fellowship of A.A. should exercise caution "... lest problems of money, property and prestige divert us from our primary



purpose." However, it is recognized that the possession of certain material properties facilitates the exercise of Westside Districts activities. Such properties need to be accounted for.

B. IMPLEMENTATION - The Treasurer, under the direction of the Finance Committee, shall maintain a current Material Inventory of Westside Districts properties. Generally, properties to be listed in the Material Inventory will be both (1) non-expendable in nature and (2) of continuing value to a successor Westside District officer and/or committee when inherited in the normal course of rotation (i.e., coffeepots, supplies, etc.)

C. CONTENTS - The Material Inventory need not be formal, in the sense of a certified or notarized audit. However, to the extent possible for each respective property, the inventory should include: a description with serial numbers (if any); a record of the original date, source and cost of acquisition; information regarding the current location or disposition (if known); and notes regarding any warranties or service agreements which may be currently active or renewable.

D. PRESENTATION - At the minimum, a current Material Inventory shall be presented by the Finance Committee to the GSRs of the Westside Districts coincident with the annual presentation of the budget. Additionally, as circumstances may warrant, a current inventory may be presented by the Finance Committee to the Westside Districts at other

times. Upon reasonable request and sufficient notice, an interim (brought current since last presented to the Westside Districts) inventory should be provided to any member of the Fellowship.

VIII. PROFESSIONAL ASSISTANCE

A. GENERAL - A.A., as such, has no interest in outside issues. However, as a matter of responsibility in our sobriety, we understand that we must exist within the established framework of society and its laws. These "outside" requirements include state and federal tax regulations, various restrictions and guidelines for nonprofit organizations, and other issues of law.

B. POLICY - To insure full and proper compliance in these matters, the Westside Districts shall seek recognized professional assistance in the fulfillment of our various legal responsibilities to Federal, State, City and other local agencies.

C. TAXES - As a responsibility of the Treasurer, Federal and State tax returns shall be submitted if required and tax funds, if any, shall be paid in a timely manner. The tax returns and appropriate supporting documentation shall be prepared by a Certified Public Accountant. This task shall be accomplished based upon Westside Districts financial data and under the cognizance of the Treasurer and at least one other officer.

D. REVIEW - For purposes of internal control by the Westside Districts, financial records and

procedures shall be reviewed by two (2) or more members of the Finance Committee at least once each year. By majority vote of the full Financial Committee, these reviews may be joined by other parties. At their option, review team members may conduct their effort independently or as a body. The Treasurer shall provide all reasonable assistance to these reviews.

E. LAWYERS - On a case-by-case basis, and as may be required, professional legal assistance may be sought by the Westside Districts.

F. FEES - On a case-by-case basis, and as may be required, all fees and other costs pertaining to professional assistance sought by the Westside Districts shall be paid when

1. The class of fee or expense has been authorized by a vote of the GSRs of the Westside Districts.

2. The Finance Committee has reviewed the particular fee or expense and found it to be in compliance with the types of such fees and expenses authorized in F.1, above.