



# WESTERN NEUROPATHY ASSOCIATION

Hope through caring, support, research, education, and empowerment

Our mission is to provide support, information and referral to people with neuropathy and to those who care about them, to inform and connect with the health care community, and to support research.

P.O. Box 276567  
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This document explains the policies that guide the financial transactions of the WNA Support Groups. These policies are put in place to ensure that state and federal regulations are followed by WNA, and sound fiscal management is practiced.

## Section I – Revenue

- 1) Each support group is allocated a percentage of the dues paid by each of the group's members, whether the member is attending the meetings or not. These funds are called the dues “rebates.” The percentage of the dues that are rebated to the support groups is determined by the WNA Board of Directors. The rebates are retained in the WNA bank account under the individual support group sub-account names. Rebates will be credited monthly.
- 2) Support groups may have a petty cash fund to which participants can voluntarily contribute small sums at the meetings. This money might be used for refreshments, photocopies, postage and supplies, or any number of incidental expenses. All funds received and expenditures made must be documented (see Section VI).
  - a. Funds received by a support group and retained by the support group *are not tax-deductible to the contributor*. Support groups may not imply that these contributions are deductible, nor may they issue receipts indicating deductibility.
  - b. If the support group accumulates a significant amount of money (\$50-100) in its cash fund, the support group can send the money via a check or money order to the PCNA to be kept in the group's individual sub-account. Once the money is in the group's sub-account with the WNA, the group will need to follow the established procedures for payment or reimbursement of expenditures to access those funds.
- 3) People may also choose to contribute funds to the WNA for the benefit of a specific support group. Checks or money orders with such contributions must be made out to the WNA. These may be sent directly to the WNA or be forwarded from the support group. Money donated for a specific group must be clearly designated as such, and those funds will be credited to the group's sub-account. Contributions submitted to the WNA are tax-deductible as allowed by law, and will be acknowledged with an appropriate receipt letter.

## Section II – Sub-Accounts

- 1) Monies from the dues rebates, from designated contributions, or those forwarded to the WNA on behalf of the group will be kept in a sub-account within the WNA corporate bank account. All credits and debits to the account will be fully documented.
- 2) These funds are considered to belong to the support group, and may not be appropriated for the WNA general fund. In the event of a fiscal emergency, the board of directors of the WNA may need to access the funds temporarily, but will do so only after consulting with the leaders of the support group(s) and with a fully-documented plan of repayment in place.



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- 3) The WNA will provide a quarterly report to each support group to keep the group informed of the balance and activity in their account
- 4) Any errors made in calculating rebates or otherwise administering the account will be resolved and corrected within six months of the date the error occurred.
  - a. Groups are encouraged to use their funds to advance the mission of WNA including copies, name tags, other meeting needs, rent (if required), fees for health fair participation, neuropathy books for a lending library, neuropathy books for one or more local libraries, mileage for members attending the WNA Annual Conference, or other purpose decided by the group as needed to promote and advance their support group.
  - b. Groups having funds in their sub-account which total more than \$300 on July 1 each year, unless they have a specific need or project which requires the funds, will be asked to allocate some of their funds by
    - (1) Transferring them to the WNA general fund
    - (2) Transferring them to another support group
    - (3) Requesting that the designated funds be sent to our national group to support research

## Section III – Expenses

- 1) A group may incur both periodic and recurring expenses in the course of carrying out its business and mission as a part of the WNA. The group is expected to pay for these expenses out of its sub-account or its petty cash fund.
- 2) Support group leaders and their designees may obligate and expense their funds for the purchase of materials and services which fulfill its business and mission. Payment for these approved materials and services will be made by the WNA either directly to the provider per an invoice approved by the group leader and forwarded to the WNA, or directly to a person as reimbursement for her/his payment to the provider per an approved invoice or receipt. Requests for payment must be made in accordance with the procedures established which includes a Request for Payment Form either by standard mail or by e-mail. The e-mail address from which it comes will be taken as the signature as long as the person so filing is authorized to sign it. .
- 3) Support groups are responsible for knowing they have funds available before incurring expenses. Any reimbursement or payment request which will put the group into a negative balance may be denied by the treasurer. A negative balance may be allowed at the treasurer's discretion as long as the amount is small and funds will be coming in shortly. If rebates are pending, the pending amounts will be factored in before denying the reimbursement or payment request.
- 4) Reasonable incidental expenses that cannot be absolutely documented will be reimbursed if the leader or designee approves the request.
- 5) In general, any request for payment or reimbursement approved by the leader or designee will be honored. If the Treasurer finds the request questionable, it will be brought to the board of directors for review. The person who approved the request may be asked to provide additional information about the expense.



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- 6) A support group may make a withdrawal up to \$50 from the sub-account to start or supplement a petty-cash fund. This will enable the group to immediately pay for or reimburse minor expenses. These can then be submitted for reimbursement from the group's sub-account, replenishing the petty cash. Requests for reimbursement of expenditures from the petty cash fund must follow the established procedures, including documentation requirements. (See Section VI).
- 7) If a group has regular expenses such as rent, printing, or postage that cannot be met with its own resources, the group may ask the WNA to help pay those expenses from the WNA's general fund. The support group leadership may make the request in writing or by person at a board meeting. The board will work with the group to resolve the situation. The board may want to explore with the group less costly alternatives.
- 8) Any contract for goods or services must be approved by WNA

## Section IV -- Combining Income or Expenses

- 1) Two or more support groups may choose to combine their income or expenses at certain times. The groups' individual sub-accounts will not be combined, but the income or expense will be apportioned among the groups' accounts.
- 2) Each request to combine income or expenses will be treated individually. Any request to divide income or expenses must be signed by authorized representatives of each group.

## Section V – Dues Payments

- 1) Payment for dues should be done by check or money order made out to WNA or online through the WNA website. The WNA strongly discourages sending cash through the mail. An individual sending cash through the mail assumes responsibility should it be lost or stolen.

## Section VI – Documentation

We suggest that groups log all receipts and expenses made from the cash on hand. The log should list the date, payee, the purpose of the expense, and the amount. (For example: Domino's pizza for meeting, \$10.95.", "John Doe, printouts for meeting, 30 at 7 cents each, \$2.10", "WNA, to put into sub-account, \$50.00") Any receipts, invoices, or other documentation that is not submitted for payment or reimbursement from the group's sub-account should be retained in the group's records.

- 1) At least monthly, groups should make sure that the balance in the ledger accurately reflects the cash on hand.
- 2) Groups are requested to submit a report of income and expenditures in their support group within a month of the end of each fiscal year.

If you have any questions regarding these policies, please contact the WNA Treasurer.