



**CoDA Service Conference (CSC)
2024 Motion Form**

Check one:

Motion submitted by: Board - CoDA Inc.

Motion submitted by: Board - CoDA Resource Publishing (CoRe)

Motion submitted by: (Committee)

Committee Name: _____

Motion submitted by: Voting Entity (VE)

VE Name: _____

Submitted Date: _____ **May 6, 2024** _____

Motion Number: 1. () 2. () 3. () 4. () 5. () (Check One)

Revision #: _____ **Revision Date:** _____

Motion Name: Add new section to the Fellowship Service Manual (FSM) Part 5, World Level Service Details, under Section 02 Board Overseen Service Functions; after Fellowship Service Workers (FSM) and Independent Contractors, page 6; add new title of

Board Financial Responsibilities and Administration,
and the following below said subtitles:

Banking and Investment Accounts

The opening and/or closing of any/all CoDA banking and investment accounts shall require the signatures of both the CoDA Board Chair and the CoDA Board Treasurer, with a Board motion approval to support the transaction.

In addition to the bank requirements, minutes and updated officer information from the Arizona Corporate Commission website, (ecorp.azcc.gov) presented when opening accounts.

The CoDA Attorney of record (Statutory Agent) office address and information are to be used when opening accounts. Signers personal address and name shall not be used in place of attorney's address and information.

No more than \$250,000 US Dollars are to be kept at any one banking institution per the Federal Deposit Insurance Corporation (FDIC) coverage. Banking should only be done at FDIC insured banks.

The Board of Trustees shall not open or maintain any loans, lines of credit or credit cards. Debit cards are permissible.

Accountable Reimbursement Plan of Co-Dependents Anonymous, Inc.

It is the policy of Co-Dependents Anonymous, Inc. ("CoDA") to reimburse employees, volunteers, partners, members, and/or independent contractors (hereinafter collectively referred to as "Reimbursee") for authorized business expenses of CoDA pursuant to the following guidelines.

Expenses must have a business connection: Authorized expenses paid by any Reimbursee of CoDA must have a business connection and must otherwise be deductible by CoDA under federal tax law. Treas. Res. § 1.62-2(d). To be deductible under federal law, the expenses must be incurred in connection with the performance of services by the Reimbursee on behalf of CoDA.

Expenses must be substantiated: Reimbursee must substantiate their business expenses to CoDA for reimbursement. Treas. Reg. § 1.62-2(e). Substantiation includes any relevant documentary evidence that shows the following with respect to every expense for which the Reimbursee seeks reimbursement:

- Amount;
- Date;
- Location (if applicable);
- Description of the business purposes of the expense; and
- Any other relevant information regarding the expense.

Documentary evidence is required for reimbursement in the form of receipts, invoices, or any similar documentation, including credit card bills and bank statements. For meals, Reimbursee need not provide receipts, invoices, credit card bills, bank statements if *per diem* reimbursement is used as detailed below.

Mileage reimbursement for personal vehicles: Reimbursee shall be reimbursed for the business use of their personal automobiles at the standard federal mileage rate for the period of business use. <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates-etc/privately-owned-vehicle-pov-mileage-reimbursement>

Documentary evidence for mileage reimbursements must include a description of the business purpose, the starting location, ending location, and total miles. Printed driving directions from reputable internet map sources are acceptable to prove mileage. Reimbursee need not disclose the addresses of their personal residences and may instead use the nearest cross streets.

Per diem reimbursement in lieu of strict substantiation: CoDA may reimburse Reimbursee for meals based on *per diem* amounts. Reimbursee must demonstrate the time, place, and business purpose of their trip that gives rise to the meal *per diem* reimbursement. The *per diem* reimbursement shall only cover the costs of meals and cannot exceed federal *per diem* meal rates. The federal *per diem* meal rates for domestic travel may be located at the following address: <https://www.gsa.gov/travel/plan-book/per-diem-rates> The federal *per diem* meal rates for foreign travel may be located at the following address: https://aoprals.state.gov/web920/per_diem.asp. The breakdown of the *per diem* meal rates for foreign travel are located at the following address: https://aoprals.state.gov/content.asp?content_id=114&menu_id=75.

Lodging: Lodging expenses should be direct billed to CoDA whenever possible unless requesting a private room (which will not be direct billed). Reimbursee is expected to share hotel rooms with one other Reimbursee. If Reimbursee opts not to share a hotel room, the Reimbursee is personally responsible for 50% of the lodging expense, including taxes, and cannot seek reimbursement for such amount. If Reimbursee chooses to stay for personal reasons at the end of a CoDA event, the Reimbursee is responsible for 100% of lodging. Medical exceptions may apply (contact treasurer@codas.org for clarification) and may be granted by CoDA's Board of Trustees.

Mode of Transportation: Reimbursees are free to determine their mode of transportation (e.g. by air travel vs. by car) depending on personal preferences, but Reimbursees that travel by air must select the lowest, logical, economy/standard class fare available. Reimbursees that travel by a privately owned vehicle may seek reimbursement at the current privately owned vehicle (POV) mileage reimbursement rate, accessible here: <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates-etc/privately-owned-vehicle-pov-mileage-reimbursement>. When driving, reimbursement is only available for one day lodging and meals, per diem, in each direction traveled.

Excess reimbursements must be returned: Reimbursee must return to CoDA, within sixty (60) days, any amounts provided as a reimbursement under this plan in excess of the Reimbursee's substantiated expenses. Treas. Reg. § 1.62-2(f).

Time for submitted reimbursement requests: Requests for reimbursement of business expenses under this plan must be submitted to CoDA's designated department in the manner required by such department (i.e., submitting documentary evidence together with a summary or tracking sheet) within sixty (60) days of the date of the expense).

Payment of reimbursed expenses: Reimbursements shall be paid to Reimbursees by check, wire, or other electronic method. Reimbursees may receive an advance of expenses by submitting estimated expenses (*per diem* calculations, mileage estimates, etc.). If an advance is received, Reimbursees must submit their final expense report within 60 days of the advance and repay any funds that were advanced in excess of the Reimbursees' substantiated expenses.

Plan year: This plan shall be maintained on a calendar-year basis.

Plan amendments and alterations: This plan shall not be amended or altered in any way by the Reimbursees or CoDA without the written and approved authorization from an outside tax attorney.

Reimbursees' failure to comply with plan: At the discretion of the CoDA, Reimbursees' failure to comply with the requirements of this plan will render his or her expenses related to such failure non-reimbursable.

Intent-

Adding documentation of important financial procedures and requirements to the FSM thus resulting changes be brought to conference.

Additionally, the Boards intent is to help support future Boards and the Fellowship with documentation

Tradition One- Our common welfare should come first; personal recovery depends upon CoDA unity.

Service Concept Two- The Fellowship of CoDA has the responsibility of determining, through its group conscience, the service work to be performed, and the best manner to perform such work. This authority is expressed through our group conscience. Authority carries responsibility; thus, CoDA groups conscientiously provide adequate funding and support for the service work they authorize.

Remarks:

This motion requires changes to the following: (check all that apply)

____ **CoDA Bylaws: Page/Section #** _____

____ **FSM Part 1 – Structure and General Information: Section #** _____

FSM Part 2 – Meeting Handbook: Section # _____
 FSM Part 3 – Guidelines for Other Service Levels: Section # _____
 FSM Part 4 – Service Conference Procedures: Section # 02
 X **FSM Part 5 – World Level Service Details:**

 Change of Responsibility: _____
 Other: _____

Specific details:

Section 02 Board Overseen Service Functions; after Fellowship Service Workers (FSM) and Independent Contractors, page 6;
Add entire motion as written above

Motions are to be sent to: submitcsc@codas.org

Bylaw changes/amendments are to be sent to: secretary@codas.org

If you want assistance writing your motion, please send email to Board@CoDA.org

(Data Entry Use Only)

Motion result: _____