

District 64

Financial Guidelines



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Purpose of This Document

The purpose of this document is to set forth terms and conditions for the administration of District funds. This document does not replace the published policies and guidelines of Toastmasters International, but serves to assist all those responsible for the administration of District funds. The District Finance Manager should review the guidelines in this document annually and advise the District Director of items in need of revision. Members of District Council should advise the Finance Manager of recommended changes.

Definitions

For the purpose of this document:

- 1) "International" means The Toastmasters International Organization.
- 2) "District" means District 64
- 3) "District Leadership Team" means District Director, Program Quality Director and Club Growth Director

Section 1 - District Funds and Controls

To carry out its educational, promotional and club support programs, the District requires reliable annual funding on an on-going basis. The single most important source of District funds is the share of membership revenue that International provides the District on a monthly basis. At present, this revenue represents a large part of the annual needs of the District. The remaining funds needed must be raised through the spring Conference, other special events such as Toastmasters Leadership Institutes, bookstore sales and a variety of other fund-raising activities.

District funds are on deposit in two primary accounts. The first is the District's Reserve Account, held by International and maintained in U.S. funds. Regular deposits of the District's share of membership revenue are made into the Reserve Account. Withdrawals are made during the District's fiscal year (July 1 through June 30) from its Reserve Account. These require joint authorization of the District Director and Finance Manager. Such withdrawals and all other District funds are deposited into the other primary account, the General Account, in Canadian funds.

International policy states: "All District funds, regardless of the source of these funds, are International funds...These funds are to be used by Districts in ways which benefit the members of International within the District and promote education, growth and development of membership and new Clubs."

To ensure that this policy is carried out, a number of financial controls are in place at the District level. An important control is the preparation of an annual operating budget by the District Director in consultation with the other two members of the District Leadership Team and the Finance Manager. This document identifies expected sources of funds and anticipated expenses for the fiscal year. In addition to its planning value, the stipulated expense levels serve to identify the authorized uses to which District funds are to be put. The budget receives preliminary approval by the District Executive Committee, prior to review by Toastmasters, to be finally approved by District Council, provided to International and used in monthly and other Finance Manager's reports to District Council and Executive and to International.

On-going expenditures of District funds are also controlled as follows:

- 1) All District bank accounts must use cheques requiring two signatures, without exception. All District cheques are to be signed by the District Director and Finance Manager (see TI Protocol 8.4 for full instructions). For all District bank accounts the District Director, the Program Quality Director, Club Growth Director and Finance Manager must have signing authority.
- 2) All expenses require the approval of the District Director or, in this officer's absence, the Program Quality Director. Reimbursements, or other disbursements to the District Director, require the approval of the Program Quality Director or Club Growth Director. Reimbursements to the Finance Manager require the approval of the District Director and of the Program Quality Director or Club Growth Director.
- 3) Any expenses over \$500.00 USD must be authorized by both the District Director and the Program Quality Director, cheques signed as per note 1 above.
- 4) All District Bank Accounts, as well as Merchant Accounts such as PayPal, Stripe and Eventbrite, must be reviewed and reconciled on a monthly basis by the Finance Manager. Merchant accounts are not to be used for bill payment or to collect fees via Debit Card (Credit Card only).
- 5) E-transfers – all e-transfers of funds directed to the District must be addressed: mainaccount@district64.ca for the Main Account, and finance@district64.ca for the Spring Conference account. All emails notifications should be directed to the Finance Manager for accounting and reconciliation purposes. E-transfers should only be used for payments over \$40.
- 6) The District Director is the signing authority for ALL District level events contracts.

Use of 50/50 for Fundraising

All District based 50/50 raffles held in Manitoba must be licensed by Liquor, Gaming and Cannabis Authority of Manitoba (there is no fee). To help ensure the District is in compliance with their Terms and Conditions anyone hosting the 50/50 raffle must utilize the 50/50 reporting form at the end of this document.

Finance Manager's Reports and Audits

As required by International, the District Finance Manager will prepare monthly reports on District funds, and present these reports to all District Executive and Council meetings. On a half-year and full-year basis, the District's financial statements must be prepared and subjected to an audit, on the basis prescribed by International. The audited statements, signed by the District Director, Finance Manager and the audit team, are submitted to International. They will also be presented to the District Council in the Fall and at the Annual General Meeting held in conjunction with the Spring Conference, and should be approved at these meetings.

In addition to the financial reporting described above, the District Finance Manager has a responsibility to report any financial irregularities to the District Council. The primary accountability of the Finance Manager is to the District Council, rather than to the District Director.

Section 2 -Expense Reimbursements and Other Payments

District officers and others acting on behalf of District will incur expenses that can be reimbursed to them or paid directly to a supplier. All such expenses must be for authorized District purposes and should be approved by the District Director or as appropriate Program Quality Director or Club Growth Director. Expenses for items not covered in the current District budget should be approved **in advance** by the District Director.

Reimbursements

There are two methods for reimbursement of expenses. The Concur system through Toastmasters International and direct reimbursement by the District Finance Manager for authorized expenses.

Members who have frequent expenses should contact the District Director for information on the Concur system.

All requests for District reimbursement should be submitted to the District Finance Manager on the Toastmasters International "EXPENSE REIMBURSEMENT VOUCHER" form, a copy of which has been placed at the end of this document. This form is also available as

an electronic document, upon request, from the District Finance Manager. All expenses, other than personal vehicle mileage, must be supported by receipts or other objective evidence of the amounts claimed. Original receipts (not photocopies or FAX copies) should be provided wherever possible.

Requests going through the Concur system require the receipts, packing slips, or other related documents to be scanned and uploaded to Concur for approval. It is suggested you retain your receipts until after the end of the Toastmasters year.

District officers and others traveling on authorized District business can be reimbursed, in part, for their personal vehicle mileage. The eligibility conditions for this reimbursement are stated in subsequent sections of this document dealing with travel. In **all** cases, the reimbursement will be on the same basis: **No one** will be reimbursed for a trip of less than 40 km **each way**. For trips of 40 km or more each way, the reimbursement will be **\$0.34 per km**. Whenever possible, carpooling should be used to minimize mileage costs. In no case will the District pay mileage or other travel costs eligible for reimbursement of these costs by International. See information from International for details). The District will **not** reimburse costs incurred by spouses, partners, family members or any others, traveling with District officers (or others eligible for reimbursement of expenses incurred on behalf of the District).

All expenses must be submitted to the District Finance Manager within 60 days from the date incurred.

Special Purchases and Other Payments

If any District bank account involves fixed monthly charges for the account, regardless of the level of activity during a month, the District will be responsible for paying these charges.

Section 3 - Travel outside District

International Convention

Note: Whenever possible, hotel rooms should be shared.

- 1) District Director - Because International pays the basic travel costs for the District Director and provides a partial Convention registration and per diem expense allowance, the District will reimburse this officer for hotel costs while at training and the Convention, additional Convention registration fees (to include TI convention registration fee, any related convention networking meals during the convention, convention gala event and the standard convention momento/gift bag. Any additional add ons would be not included and would be a personal expense.), baggage allowance and taxis to and from destination airport.

- 2) Program Quality Director - Because International pays the basic travel costs of the Program Quality Director, the District will reimburse this officer for the hotel costs while at training and the convention, meal costs (as per current Toastmasters guidelines), baggage allowance, taxi to and from destination airport and the full Convention registration (to include TI convention registration fee, any related convention networking meals during the convention, convention gala event and the standard convention momento/gift bag. Any additional add ons would be not included and would be a personal expense.)
- 3) Club Growth Director - Because International pays the basic travel costs of the Program Quality Director, the District will reimburse this officer for the hotel costs while at training and the convention, meal costs (as per current Toastmasters guidelines), baggage allowance, taxi to and from destination airport and the full Convention registration (to include TI convention registration fee, any related convention networking meals during the convention, convention gala event and the standard convention momento/gift bag. Any additional add ons would be not included and would be a personal expense.)
- 4) Immediate Past District Director - International provides the immediate Past District Director a partial Convention registration and reimburses this prior-year officer for other costs on an escalating scale, **only if** the District achieved Distinguished, Select Distinguished or President's Distinguished status during this individual's term of office. If not Distinguished, Select Distinguished or President's Distinguished, the District will provide this former officer \$700 towards travel costs to the Convention.
- 5) Educational Presenters from the District - International provides Educational Presenters from District with a free basic Convention registration and a ticket to the Speech Contest. The District may also provide Educational Presenters from the District with an honorarium, at the discretion of the District Director.
- 6) International Speech Contestant from District - International reimburses International speech contestants for travel costs and provides them with tickets to the Speech Contest. The District can only reimburse a District contestant for these same costs if International does not. **No other reimbursement is allowed by International.**

Midyear Regional Training

The District will reimburse the District Director, Program Quality Director and the Club Growth Director for their hotel, registration, meal costs (as per current Toastmasters guidance) and extra travel costs if not reimbursed by International. Whenever possible, hotel rooms should be shared and if personal vehicles are used for travel, car-pooling should be arranged.

Section 4 - District Spring Conference & Special Events

Conference Administration

The Conference will have a Chairperson (or Co-Chairs) [referred to hereafter collectively as the “Chair”] and a Treasurer. The District has established a Special Events bank account, to track income and expenses for the conference and other events (TLI’s, etc.) throughout the year. The controls described in **SECTION 1** apply this account.

The Conference Chair, in consultation with the Conference Treasurer and the Program Quality Director, will be responsible for developing a budget for the Conference. The Program Quality Director and District Director **MUST** approve the budget prior to any expenses being incurred. Please note the District Director is the final signing authority for ANY contracts relating to the spring conference.

The Conference budget must include registration for the District Leadership Team. The District Director’s Reception costs will also be included in the budget for the Conference. The Conference budget will also include full Conference registration, and two night’s hotel accommodation for the Conference Chair.

The objective of the Conference budget must be to cover all conference associated expenses with sufficient revenue to secure the profit recorded in the District budget for the year of the conference.

The conference Treasurer will be responsible for maintaining appropriate records of all conference financial transactions and for preparing a final statement of conference revenue and expenses that has been reconciled to the ending balance in the special events bank account. This officer should consult with the District Finance Manager on the specifics of these responsibilities. The conference Treasurer and the District Finance Manager should interact frequently during the active period of the conference, to ensure all financial transactions involving District funds are handled properly and on a timely basis. All conference expenses must be reimbursed within 30 days of the end of the conference.

District Payments to the Conference

Since the District is responsible for establishing and continuing the special events bank account, any fixed monthly bank charges that do not vary with transaction volumes will be paid by the District, and not included in the event budget.

Reimbursements for District Officers and Others Attending the Conference

- 1) **District Director** - hotel costs will be paid for, or reimbursed by, the conference (maximum of 2 nights) and travel costs by the District, if applicable. [See SECTION 2.]
- 2) **Program Quality Director** - hotel costs will be paid for, or reimbursed by, the conference (maximum of 2 nights) and travel costs by the District, if applicable. [See SECTION 2.]
- 3) **Club Growth Director** - hotel costs will be paid for, or reimbursed by, the conference (maximum of 2 nights) and travel costs by the District, if applicable. [See SECTION 2.]
- 4) **Board of Directors or Region Advisor** - Each District may receive one **official** visit each year by an International Director or International Officer or Region Advisor; these travel costs will be reimbursed by International. Hotel costs (maximum of 2 nights) and conference registration will be paid for, or reimbursed by, the District.
- 5) If an International Director or International Officer or Region Advisor makes an unofficial visit to the District, costs are entirely borne by the Director or Region Advisor. The District may consider some reimbursement for hotel, travel, and registration costs, at the discretion of the District Director.

Budgeting of Reimbursements and Other Expenses

The expenses of educational presenters, keynote speakers, and any other expenses of the conference will be the responsibility of the conference, and should be covered in the conference budget.

Other District Special Events

The District may hold other special events during the course of the year, such as Fall Rally or Leadership Institutes. The Committee Chair of these special events will be responsible for (in consultation with the Program Quality Director) developing a budget for the event. The Program Quality Director and District Director **MUST** approve the budget prior to any expenses being incurred. The event budget must include registration for the District Leadership Team. These are District events and as such funds are District funds, whether hosted by a Club or District committee. Any losses or gains realized are the responsibility of the District.

Section 5 - Travel within the District

It is recognized and provided for in the District's annual budget that various District officers and appointees will travel on District business within the boundaries of the District. These persons often use their own vehicles in their travels. It is not the purpose of this section to address all the District-level responsibilities that will cause someone to incur intra-District travel expenses. The purpose of this section is, instead, to identify the major sorts of travel expenses anticipated, and to ensure the rules governing eligibility for their reimbursement by the District are clear.

Refer to **SECTION 2** for the general rules governing travel expense reimbursements.

Personal Vehicle Mileage for District Officers

The District Director and the other two members of the District Leadership Team are expected to attend a variety of District, Division and Area meetings and events. All incurred personal vehicle mileage while on District business is reimbursable, as long as the criteria in **SECTION 2** are met.

Division Directors are eligible for reimbursement of incurred personal vehicle mileage for the following:

- 1) Attendance at their Division's Area Speech Contests in the spring.
- 2) Attendance at their Division's Speech Contests in the spring.
- 3) Travel to the two annual District Training sessions held for these officers.
- 4) Travel to the annual District Council meeting held in conjunction with the Spring Conference.
- 5) Travel to District Executive Committee meetings.
- 6) Any other travel specifically requested by the District Director.

Area Directors are eligible for reimbursement of incurred personal vehicle mileage for the following:

- 1) Two official visits to their Area's Clubs, one in the fall, one in the spring.
- 2) Club speech contests in the spring.
- 3) Area Speech Contests in the spring.

- 4) Travel to the two annual District Training sessions held for these officers.
- 5) Travel to the annual District Council meeting held in conjunction with the Spring Conference.
- 6) Travel to District Executive Committee meetings.
- 7) Any other travel specifically requested by the District Director.

Hotel Costs

District officers and others will be reimbursed for hotel costs within the District if they must be away from their home base longer than 10 hours to fulfill their District duties. These expenses must be approved in advance by the District Director. Host clubs should arrange the least expensive accommodations for visiting District representatives. Whenever possible, local members should offer residential accommodation, to minimize costs to the District.

Travel to Remote Clubs

As noted in SECTION 1, the District budget is an important control over the uses of District funds. This is especially the case with regard to travel to remote clubs within the District. Clubs located in Northern Manitoba, North Western Ontario and other regions remote from Winnipeg are entitled to the same or equivalent services to those in the Greater Winnipeg area. It is important that the District Director take into account the additional travel costs associated with providing services to remote clubs when setting the annual budget for intra-District travel.

Section 6 - Other District Expenses

Telephone and Other Communication Costs

The District Director and the other two members of the District Leadership Team may incur long distance telephone costs arising from their District-wide responsibilities and, in the case of the District Director, arising from this officer's role as District liaison with International. These costs will be reimbursed, provided they are reasonable. Special care should be taken to ensure such costs are minimal and in the nature of District business only. Where e-mail is available, it is to be used whenever possible to avoid incurring long distance charges. Residential telephone plans should be used to minimize the charges for necessary calls beyond the local range. Cell phones may be used, as long as it can be proven that their use is equal to or less than the use of fixed residential telephones. The officers noted above are the only persons who will ordinarily be reimbursed for telephone costs.

The District will **not** pay for costs to provide a District officer or any other person engaged in District business with telephone, internet or other communication services or to maintain such services in place.

Club Extension Activities

Where Demonstration Meetings are held to promote new club growth, some costs for such meetings will be reimbursed. However, such costs should be approved **in advance** by the District Director or by the relevant Program Quality or Club Growth Director, if the District Director has delegated this specific responsibility. Such activities must be within the limits set by the budget. Out of town Demonstration Meeting team members will be reimbursed for travel expenses, within the restrictions described in **SECTION 2**.

At the time of chartering a new club, the officially appointed mentors and sponsors may receive some reimbursement for their receipted expenses up to a combined maximum of \$150.00, in recognition of their accomplishments and to help defray their costs. Mentors, sponsors or others wishing to claim such expenses should have them approved **in advance** by the District Director.

Expenses for Miscellaneous Meetings or Events

The District Director may from time to time incur costs associated with special meetings or events on behalf of the District. These expenses will be reimbursed, provided they do not in total exceed 2% of the District's yearly expense budget and are properly receipted.

District 64 - 50/50 Recording Form

Form to be filled out and given to Finance Manager with funds for deposit

License Number _____ Draw Date _____ Event _____ Winning Ticket # _____ Winner's Name _____ 50/50 Prize Amount _____ Ticket Drawn by _____ Host Signature _____ Witness Signature _____	Attach 50/50 Draw Ticket Attach 50/50 Winner Ticket
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Total Funds Collected \$ 100 x _____ = _____ \$ 50 x _____ = _____ \$ 20 x _____ = _____ \$ 10 x _____ = _____ \$ 5 x _____ = _____ \$ 2 x _____ = _____ \$ 1 x _____ = _____ \$0.25 x _____ = _____ Total = _____	Total Funds to Deposit \$ 100 x _____ = _____ \$ 50 x _____ = _____ \$ 20 x _____ = _____ \$ 10 x _____ = _____ \$ 5 x _____ = _____ \$ 2 x _____ = _____ \$ 1 x _____ = _____ \$0.25 x _____ = _____ Total = _____
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Counted/verified by (sign) _____ Name _____

Witnessed by (sign) _____ Name _____