

District 62 Expense Guide for 2013 – 2014

District 62 Executive Officers - Limited to the following:

District Governor; Lt. Gov. Educ. & Training (LGET); Lt. Gov. Marketing (LGM); Immediate Past District Governor; Division Governors; Area Governors; Public Relations Officer (PRO); District Secretary; District Treasurer; and other positions, as created by the District Governor.

This document, based on Toastmasters International policies and guidelines, provides guidance to District 62 Executive Officers on the criteria for submission and approval of expense claims. If in doubt about the eligibility of an expense for reimbursement, please seek District Governor or District Treasurer guidance prior to incurring the expense. The District will reimburse all authorized expenses incurred for District business, subject to the following conditions:

Submission and Approval of Expenses Claims

Only the District Governor may sign contracts on behalf of the District. In the event that the District Governor is unable or incapable to sign a contract, the contract must be signed by two of the following three individuals: Lt. Governor Education and Training, Lt. Governor Marketing, or the District Treasurer. If the District Governor's signature or two of the other eligible signatures are not on the contract, the contract is invalid; the individual may be liable for the contract; insurance and liability expenses may not be covered.

Expenses greater than \$500 requires advanced approval by the District Governor. In addition, the reimbursement must be approved by the District Governor and one of the Lt. Governors with consultation by the District Treasurer.

Tax expenses will not be reimbursed; the individual should use the District 62 Tax Exempt forms when purchasing products or services that would normally be taxed. These forms include the IRS EIN letter dated October 27, 1971 and the most recent Michigan Sales and Use Tax Certificate for Exemption (Form 3372).

Expense claims are to be submitted to the District Treasurer on the "Voucher for Reimbursement" form (Attachment A) within thirty (30) days of incurring the expense. Expense claims submitted after **sixty (60) days of incurring the expense** may not be reimbursed. If the expense occurred in June, the expense claim must be submitted **by July 31st or it may not be reimbursed**. All expense claims and invoices must be approved by the District Governor. Within one (1) month of approval by the District Governor, the approved expense claim will be paid by the District Treasurer in the form of a check from the District bank account.

Insufficient Funds

If the District receives a returned check from the bank for “insufficient funds” (NSF), the District will pursue recovery of the original check amount **plus** any and all bank fees assessed for the NSF. The District will not charge a separate fee or penalty. The District reserves the right to refuse a check from any member based on NSF history.

Stop Payments

If the District is requested to “*stop payment*” on a check that has been issued to a member, or to an organization that has provided services to the District, due to a lost or misplaced check, the District will issue the “stop payment” and will subtract the fee for the “stop payment” from the amount being reimbursed to the member or the organization.

Travel Expenses

Auto

Auto travel expenses will be reimbursed for attending District Executive Committee or Council Meetings or other District related business **as required by your position**. Travel miles must exceed 50 miles round trip to qualify. Only one claim per car is allowed. Car-pooling is strongly encouraged.

Regardless of the number of occupants, the reimbursement rate is \$0.35 cents USD per mile. All mileage reimbursement requires a copy of a trip report (which includes: “Starting Address, destination address or addresses and total round trip mileage). The **first page** (e.g., MapQuest), which shows addresses and total mileage, must accompany the Reimbursement Voucher.

Area Governors are required to visit each club in their area twice per year. Additional visits are encouraged. Reimbursement for additional visits must be pre-approved by the District Governor using the “Request for Approval of Non-Preauthorized Expense” form (Attachment B).

Parking expenses are not normally reimbursable, with the exception of the Trio’s attendance at the WHQ training held at the TI Convention and mid-year training if they drove. Toastmasters International covers travel expenses (flight or car travel) for the Trio’s travel arrangements to the TI Convention and mid-year training.

Lodging

In general, lodging expenses are not reimbursed other than as specified by Toastmaster International Policies. Lodging includes hotel accommodations, including applicable taxes; it excludes personal telephone expenses and other incidental expenses. Lodging expenses for required attendance at a District Executive meeting must be pre-approved by the District Governor prior to incurring the expense. Room sharing is strongly encouraged. See Attachment 'B' "Request for Approval of Non-Preauthorized Expense" form.

Lodging and any registration expenses not covered by Toastmasters International for required attendance at the TI Convention and mid-year training conducted by World Headquarters staff may be reimbursed for the District Governor, Lt. Governor Education and Training, and Lt. Governor Marketing. Lodging and any registration expenses for attendance at the TI Convention may be reimbursed for the Immediate Past District Governor provided that Toastmasters International is not paying these expenses. If World Headquarters (WHQ) provides training for other District Executive Officers (e.g., the District Treasurer or Public Relations Officer), the District may reimburse lodging and registration expenses.

At District conferences, the lodging for the District Governor and any Dignitary may be provided by the hotel as complimentary. If the rooms are not compensated by the hotel, the District Governor is responsible for his or her expense; the hotel room expense for the Dignitary will be paid by the District unless covered by Toastmasters International. The expectations of the Dignitary in the event that his or her room is compensated by the hotel are that he or she will speak publicly about the Toastmaster Conference with local media and promote the hotel, simultaneously.

Food

At the WHQ trainings, the District Governor, Lt. Governor Education and Training, and Lt. Governor Marketing will be reimbursed for meal expenses up to \$30 per day on average. If the District Governor receives a stipend from Toastmasters International, such as \$30 per day to cover the food expenses, the District Governor may not also request reimbursement from the District for the same dates.

Conferences

The Lt. Governor Education and Training (LGET) is responsible for the finances associated with each District Conference. Each conference should have its own appointed Finance Chairperson to develop the detailed budget and to manage and control revenue and expenses. The District Fall Conference Committee Co-Chairs and Fall Finance Chairperson will submit a detailed

budget to the LGET for review and approval prior to August 10th of each fiscal year. The LGET and, if available, the District Spring Conference Co-Chairs and/or Finance Chair will develop a budget framework by August 10th. The LGET will submit both the fall and spring Conference budgets to the District Governor and District Treasurer by August 15th of each fiscal year.

The detailed budget for the spring Conference must be submitted to the LGET no later than ninety (90) days prior to the conference date. Due to the timing of the spring conference, the District will not be able to amend the Approved District Budget to take into account the detailed budget and financial planning associated with the spring Conference.

By June 30th, the current District Governor must provide all contracts and any commitment details to the District Governor - Elect.

Toastmasters Leadership Institutes (TLIs)

The LGET is responsible for all Toastmaster Leadership Institutes (TLIs) or Club Officer Training sessions which occur during his/her fiscal year. The LGET may assign all or partial responsibility for any specific TLI to a Division Governor or another capable and responsible individual. Hereafter, this person will be referred to as the TLI Leader. Normally, the District hosts one TLI in each Division during the summer and one TLI in each Division during the winter. The number of TLIs is at the discretion of the LGET. In addition, the LGET may provide specific guidance on when and/or where the TLI should be held. The content and materials for the training must align with the guidelines presented by World Headquarters. Based on these guidelines, the LGET is responsible for the agenda.

The TLIs should be fee-based and budgeted to break even. Any exceptions to a break-even budget should be reviewed and accepted by the District Governor and included in the District Budget prior to incurring expenses.

Since each TLI is a major event, the TLI Leader should manage the financial aspects of the event. The TLI Leader and LGET develop a budget to ensure that revenue and expenses are effectively managed. Cash receipts must be issued to any and all individuals who pay an entry fee or donation. At the conclusion of the event, an Event Tally Form (Attachment 'C') must be completed; the total income and receipts must be reconciled. The income must be submitted to a District Executive Officer to be deposited in the District bank account. The original completed Event Tally form and any receipts and bank transaction slips must be forwarded to the District Treasurer. A copy of the Event Tally form will be returned to the TLI Leader and LGET.

Any individual who incurred expenses associated with the TLI should submit a completed Expense Reimbursement Voucher form and itemized receipts to the District Treasurer within 30 days of the event.

Speech Contests

The District will pay for **ALL** trophies, certificates and printing of forms for Area, Division and District Speech Contests. All clubs are to pay for their own expenses for the Club Contests.

Event sponsorship is encouraged for photocopying expenses, room rental and food expenses. Use of a club meeting location is encouraged. Pot-lucks are encouraged. If free room space cannot be obtained for the contest, please contact the Lt. Governor Education and Training or the District Governor and submit a "Request for Approval of Non-Preauthorized Expense" Form (Attachment B).

- Submit Reimbursement Voucher with **itemized** receipts to the District Treasurer within 30 days of the event.
- If a fee or at-will donation is charged, the Area Governor or Division Governor must submit an Event Tally form (Attachment C).

Area Speech Contests

\$25 is allotted for the fall contest and \$25 is allotted for the spring contest to cover non-sponsored food and photocopying expenses. Joint Area contests will have the \$25.00 allotment for *each* Area participating in the event.

Division Speech Contests

\$50.00 is allotted for the fall contest and \$50 is allotted for the spring contest to cover non-sponsored food and photocopying expenses.

Division Budget

The District will manage all funds approved for the Division Budget. Effective fiscal year 2014-2015, each Division Governor is expected to complete a Division Success Plan and Division Budget, which should align with the District Success Plan and District Budget. The Division Governor should outline the planned expenses for his or her Division and communicate this plan to the District Governor, Lt. Governor Education and Training (LGET), Lt. Governor Marketing (LGM), Public Relations Officer (PRO) and District Treasurer prior to August 10.

Budgeted Division Funds

If the Division Governor's Division Success Plan was approved by the District Governor, the Division Governor will receive a budget for funds up to \$1,000.00. The budget is allocated as follows:

- A maximum of \$500.00 for marketing activities. The LGM and PRO should provide guidance to the Division Governor to help the Division become distinguished. The Division Governor must avoid duplication of World Headquarters and District marketing and incentive programs – contact the LGM or PRO to avoid duplication.
- A maximum of \$500.00 for Special Events (i.e., a Division event open to Toastmasters and non-Toastmasters):
 - "Big 10 Party"
 - "Speak-a-Thon"
 - "Open House" ideally with a focus on education
 - Promotion of Success Leadership Training, High Performance Leadership Development and Youth Leadership Programs. Note: We encourage clubs to support any member who wants to accomplish these projects as the individual progresses with their educational track. Clubs may provide financial assistance to support the educational expenses; according to Toastmasters International, the District may not. The Division and the District can and will support the marketing promotion of the event, including aspects associated with securing a venue, if needed, and providing some support for refreshments.

Use of the Funds

The Division Governor is responsible to ensure proper use of the funds.

1. Any individual within a Division may propose an idea to the Division Governor. A Division Budget Expense Proposal form (Attachment 'D') is to be submitted to the Division Governor, and subsequently the District Governor, for review and approval. Requests must be submitted and approved by the District Governor **prior** to incurring any expenses.
2. Expenses are to be submitted to the District Treasurer on the "Voucher for Reimbursement Form" (Attachment 'A'). Be sure to reference the name of the approved event as part of the "Expense Description" and include all itemized receipts. The Division Governor and the District Governor will approve each voucher expense.
3. Once approved, the District Treasurer will reimburse the expense directly to the individual or organization which incurred the expense.

4. The Division Governor is responsible to ensure that the budget for the event is upheld. In the event that any line item exceeds the estimated expense, the Division Governor must approve the expense, which will reduce the Division Budget by a comparable amount. Non-preauthorized expenses or expenses that exceed the Division budget will not be reimbursed.

Non-Reimbursable Expenses

The following expenses are not reimbursable:

- Car rental and gas
- Phone calls
- Personal postage
- Entertainment
- Internet services
- Expenses for Toastmasters Clubs – Toastmasters must budget and pay for their own club expenses.

Other Guidelines

Additional information about Toastmasters International Policies and Procedures can be found at: <http://www.toastmasters.org/policyprotocol> under the sections 8.0 through 8.4, pages 191 through 203.

Respectfully submitted:

Lorie Lyons
District Treasurer (2013-2014)
Toastmasters International – District 62

Bob McGowan
Assistant District Treasurer (2013-2014)
Toastmasters International – District 62

VOUCHER FOR REIMBURS



WHEN – Include the date of the request and the date the expense was incurred. Use the Full Date –e.g., July 1, 2013

WHO is requesting the reimbursement – Name, address and district position

Amount = How much should be reimbursed? For mileage reimbursement, state the roundtrip miles from point to point (only trips over 50 miles roundtrip qualify) multiplied by the rate of 35 cents per mile. As a non-profit organization, we are exempt from Michigan sales tax; taxes will not be reimbursed. Use the tax exempt letter and certificate of exemption (available on the D62 website). Include supporting documents, such as itemized receipts and MapQuest documents.

Date of request: _____
 Position held: _____
 District number: 62
 Check payable to (full name): _____
 Mailing address: _____

1. Complete this form.
2. Attach organized receipts. Tape receipts smaller than this piece of paper to a piece of plain white paper. Multiple receipts may be taped to one page. Clearly indicate which amount on the receipt is being requested for reimbursement and note the corresponding number as listed below.
3. Return to the district governor (address below).
4. The district governor reviews, approves, and forwards to the treasurer for payment.
5. Receipts submitted more than 60 days from the date of the expense may be considered unreimbursable.

Line	Month of Expense	Currency	Amount	Expense Description (If travel, indicate mileage and rate used in calculation.)	Treasurer's Use Only	
					Budget Account	Number
1	*Please include the Date					
2						
3						
4						
5						
6						
7						
8						
9						
10						
			Totals:	\$0.00 -		

Always **USD** = US Dollars (Remember, It's Toastmasters International)

Expense Description
 Include Where, What, & Why?
 1. For mileage, note where you drove, roundtrip miles, and reimbursement rate used and also indicate the purpose of the trip
 2. For other expenses, show what was purchased and the purpose

Please leave blank – Treasurer Will Complete

Approvals

District governor's name (print): Carol Pehinski
 Address: 301 Cowley Ave.
 East Lansing, MI 48823
 District governor's signature: _____
 Date: _____

If a single expenditure is more than \$600 or a check is payable to the district governor or treasurer, a lieutenant governor's approval is required.

Lieutenant governor's name (print): _____
 Lieutenant governor's signature: _____
 LGET or LGM (circle one)

Treasurer's name (print): Lois Lyon
 Treasurer's signature: _____
 Check number: _____
 Date: _____ Date cleared: _____

All vouchers must include supporting documents, such as a MapQuest/Google Maps for mileage reimbursement and itemized receipts to support purchases. Completed vouchers should be submitted within 30 days of the expense to the District Treasurer who will try to provide reimbursement as quickly as feasible.

District 62 – Form B
Request for Approval of Non-Preauthorized Expenses

Purpose: Submit this form to the District Governor to request approval for expenses have not been pre-authorized by the District 62 Expense Guidelines. The request and approval must occur prior to incurring expenses.

Name of Requestor: _____

District Position Held: _____

Type of Expense (please check appropriate box):

Area Governor club visit in excess of mandatory two visits

List club (s) to be visited _____

Area Governor travel to an event other than a club visit, area contest or DEC meeting.

Brief description of the event: _____

Division Governor travel to an event other than a Division contest, Division TLI or DEC meeting.

Brief Description of the event: _____

Contest refreshment/supplies cost anticipated to be in excess of \$25 for Area contest or \$50 for Division contest due to unusually large expected attendance

Other, please describe _____

Please provide a brief explanation as to why you believe the expense is necessary and should be reimbursed by the District: _____

Approved District Governor's Signature and Date

Rejected _____



District 62 Toastmasters

Event Tally Sheet

Please Check the Box indicating the event:

Bookstore TLI Conference Registration Other

If "Other" is checked, please describe: _____

Name of Event _____ Date _____

Start Up Bank \$ _____ (Do not include in totals and event income)

Start Up Initials #1 _____ Initials #2 _____

Currency	Amount
Coins	
\$1	
\$2	
\$5	
\$10	
\$20	
\$50	
\$100	
Currency Total	\$

Event Income	Amounts
Currency	
Checks	
To Be Deposited into PNC Bank Account	\$
Coupons/Certificates	
Credit Card	

Income Grand Total \$ _____
Receipt Grand Total \$ _____
Difference \$ _____

Receipt # _____ through # _____ had a Receipt Total of \$ _____

Receipt # _____ through # _____ had a Receipt Total of \$ _____

Receipt # _____ through # _____ had a Receipt Total of \$ _____

If Difference is not \$0.00, provide an explanation:

Signature 1 _____ Date _____ Possession _____

Signature 2 _____ Date _____ Possession _____

Release of Funds	
Amount \$ _____	Deposited into PNC Bank Account
Deposited by _____	Date _____

Two individuals associated with the event confirm all income and receipts, and record and sign this form. Submit 100% of documents and income to a District Officer. *Indicate the name of the District Officer on the possession line.* District Officer will deposit the funds immediately and then sign the "Release of Funds" box. Form and all supporting documents should be forwarded to: **District Treasurer Lorie Lyons at: 1101 Jenna Dr., Davison, MI 48423.**
E-mail Lorie at: LLyonsGDAT@aol.com

District 62 – Form D Division Budget Expense Proposal

Name of person submitting proposal: _____

If not a Division Governor, name of Division Governor sponsoring proposal: _____

Date of proposal submission: _____

Date of proposed expenditure: _____

Describe how the proposed expenditure will be used: _____

Explain how the proposed expenditure supports the Mission of the District: “We build new clubs and support all clubs in achieving excellence.” _____

Provide a cost breakdown of the proposed expenditure:

Category of expense (e.g. printing, advertising, speaker fee, venue rental, etc.)	Estimated Amount

Provide any other relevant information that you would like considered in support of this proposal

Approved Division Governor’s signature and date
 Rejected _____

Approved District Governor’s signature and date
 Rejected _____