



ROTARY INTERNATIONAL

DISTRICT 6780

**FINANCE COMMITTEE
MANUAL**

January 2006

Revised: 2007, 2013, 2014, 2019

TABLE OF CONTENTS

Budget Development Procedures and Timelines..... 3

Budget and Financial Reporting Guidelines for District Committees.....5

Payment or Reimbursement from District Budget.....6

Budget Monitoring.....7

Financial Review..... 7

APPENDICES

I. District 6780 Rules Of Procedures Provisions Regarding District Finance..... 8

II. Rotary International Rules and Policies Regarding District Finance 10

III. Policy and Procedure Decisions Of The College of Governors and Finance
Committee.....13

IV. Sample Receipts and Expenditures Budget for Year and Report.....15

V. Budget Line Item Description.....16

Prepared by Karen Wentz, DG 2005-06, Approved by Finance Committee January 2006
2013, 2014, revisions prepared by PDG Karen Wentz, PDG Bobby Davis, 2018 Jenifer Campbell and Jerry Wear
approved by Finance Committee: Jerry Wear, Chair, Jack Bailey, Ray Knowis and Jim Roxlo January 2019.

BUDGET DEVELOPMENT PROCEDURES AND TIMELINES

Section 3 of the *District 6780 Rules of Procedure* lays out the budget development process:

3. DISTRICT FINANCES

3.1 Budget Preparation.

The finance committee, cooperating with the incoming district governor and incoming chair of Finance Committee, shall prepare a proposed budget for the ensuing Rotary year. The budget shall conform to specifically-authorized provisions of the District Rules of Procedure where such provisions exist and shall be in consonance with the anticipated income for the year. Funds from district reserves may be used to balance the budget if projected expenditures exceed projected revenues. In other areas, the finance committee shall exercise its judgment in consideration of the program of the district governor, past practice of the district and their own experience and discretion.

3.1.1 Committee Budgets. Committees of Rotary District 6780 shall submit itemized budgets to the district finance committee no later than December 31 of the Rotary year. A full financial report shall be provided to the district treasurer no later than August 1 following the end of the Rotary year.

3.1.2 Budget Approval. The proposed budget shall be presented at the District Assembly, or at the Presidents-Elect Training Seminar whenever the District Assembly occurs after the District Conference, for review. The final budget recommended by the finance committee shall be established by resolution at the annual District Conference by a majority of the electors present and voting. Once established, no item of the budget shall be exceeded without the written approval of the chair of the finance committee.

3.1.3 Budget Distribution. The finance committee shall furnish a copy of the approved budget to the incoming district governor, the district governor-elect and the district treasurer by June 1.

Budget Development Activity and Timeline

It is recommended that the budget development process generally following the following timeline.

Timeline	Activity
September- October	DGE meets with incoming committee chairs to discuss budget guidelines for the following Rotary year. Secures itemized written budget proposal for each district committee according to guidelines.
November 1	Committee chairs submit proposed budget to the DGE
November 15	DGE prepares draft budget using the currently accepted District budget format and reviews with Finance Committee chair. Provides to Finance Committee in advance of meeting.
Late November-early December	Finance Committee meets with DGE to review draft budget and recommend any changes. DGE revises draft budget accordingly.

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January COG Meeting	Finance Committee meets in advance of the COG meeting to approve draft budget for presentation to the COG. The COG reviews draft budget and makes recommendations for changes, if any. The Finance Committee may make revisions to the budget if appropriate by majority vote.
February	DGE mails or e-mails draft budget to all club presidents in preparation for review at District Training Assembly or PETS whenever the District Training Assembly occurs after the District Conference.
PETS or District Assembly	DGE presents budget at PETS or District Training Assembly as appropriate and answers questions. Any subsequent changes recommended by the DGE are discussed with the Finance Committee.
COG Meeting at District Conference	Finance Committee presents final budget to the COG for information.
April-May	Finance Committee chair formally presents the budget during the district business session at the District Conference. Electors vote on adoption of budget.
June 1	The Finance Committee provides a copy of the approved budget to the incoming district governor, the district governor-elect and the district treasurer. A copy is also provided to the district website coordinator for posting on the "Members" side of the website.

BUDGET AND FINANCIAL REPORTING GUIDELINES FOR DISTRICT COMMITTEES

These guidelines have been developed by the District Finance Committee in order to assist district committees and district officers to develop annual budgets and prepare financial reports as required in the *District Rules of Procedure*. These guidelines and procedures have been developed to insure good stewardship of district funds and accountability for those funds.

The guidelines and procedures apply to all district committees, the Governor-Elect's budgets for PETS, Assistant Governor Institute and District Training Assembly, and the District Governor's budget for the Mid-Year Leadership Retreat. The reimbursement procedures apply to **everyone** requesting reimbursement or payment from the district for any reason.

The *District Rules of Procedure* require that district committees submit budgets and financial reports. The following provides guidance to committees according to their sources of revenue and type of expenditures.

A. BUDGETS AND FINANCIAL REPORTS

1. All Committees

- a. Budget: All committees shall submit an itemized budget for the following Rotary year to the District Governor-Elect by November 1 or a date requested by the DGE to assist in the preparation of the budget for Finance Committee review early in December. The budget shall include:
 - i. An itemized list of revenue from all sources including those not supported by the district budget, indicating the amount from each source with an explanation of how the amount is determined.
 - ii. The purposes for which district funds are requested shall be itemized and specified in the budget.
 - iii. The budget shall include an itemized list of expenditures in general categories (see example attached).
- b. Financial Report: The end-of-year report should follow a similar format as the budget with both revenue and expenditures itemized (Appendix III.)

The end-of-year report must be submitted by August 1. (RoP 3.1.1)

2. Committees with their own checking accounts.

- a. Budget: Follow #1 above.
- b. Financial Report: Follow #1 above.
- c. Additional requirements:
 - i. Submit a summary financial statement showing
 - 1) beginning checking account balance July 1
 - 2) total of all revenues in
 - 3) total of all expenditure out
 - 4) ending balance on June 30
 - ii. Bank statements for each month
 - iii. Copy of check register
 - iv. Copy of receipts/bills for all checks written
- d. If a committee also has a savings account, items i-iv should be supplied for the account if applicable.

B. PAYMENT OR REIMBURSEMENT FROM THE DISTRICT BUDGET

Request for payment or reimbursement from the district budget should be submitted by the Committee chair to the District Treasurer and must be substantiated by bills (if to be paid directly by the district) and/or receipts. Send written request including the name of budget to be charged and bills or receipts via mail, email or fax to:

Jenifer Campbell
District Treasurer
12515 Choto Mill Lane
Knoxville, TN 37922
hackettjy@aol.com
Ph: 865-966-8846

The District Governor will approve committee expenditures prior to payment or reimbursement.

The District will only reimburse up to the amount of the approved budget. Requests to reimburse over that amount must be approved by the chair of the Finance Committee after consultation with the District Governor.

Travel to and from district meetings is not reimbursable. (See RoP 3.3b.) This section refers to allowable expenses for certain district meetings. "Such covered expenses shall not include the attendees travel expenses to and from the meeting site."

All requests for reimbursement should be submitted by the end of the fiscal year on June 30.

Requests of payment of bills from vendors for materials/supplies or services incurred prior to the end of the fiscal year (June 30) should be submitted to the District Treasurer by July 15.

Approved by District Finance Committee, 1/3/06

BUDGET MONITORING

The responsibility for monitoring the budget on a day to day basis rests with the District Treasurer. From time to time the Treasurer will prepare a budget status report for the District Governor and the Finance Committee.

As stated elsewhere in this document, all requests for reimbursement made by district committees must be approved by the District Governor.

If any request for reimbursement causes an account to exceed the budgeted amount, the Treasurer will contact the chair of the Finance Committee and the District Governor to secure approval or denial for the request.

FINANCIAL REVIEW

The *District 6780 Rules of Procedure* require an annual financial review of district funds at the end of each year. (Bold added for emphasis.)

3.7 Financial Review

At the end of the Rotary year the funds shall be independently reviewed by the **district finance review committee**. The governor shall appoint a finance review Committee composed of three past district governors with three year staggered terms; (1 for 1 year, 1 for 2 years, 1 for 3 years). The committee shall report to the College of Governors at their meeting prior to the District Conference. A report of the finance review committee's review of the Bomar Interact Foundation shall be made to each director of the foundation. At the end of the calendar year, the district treasurer shall advise the board of directors of the James L. Bomar, Jr. Interact Foundation the amount of monies available for scholarship awards. (see 10.4) This review is to include all district funds including but not limited to:

1. The District Fund
2. Interact
3. Youth Exchange
4. District Conference
5. District Governor

In order to conduct the review in a timely fashion, it is important that **all committees and parties involved submit the year-end report by August 1** as prescribed in the district rules. It is recommended that the outgoing district governor remind the appropriate persons of this in June and that the incoming district governor send an additional reminder in July.

APPENDIX I

DISTRICT 6780 RULES OF PROCEDURES PROVISIONS REGARDING DISTRICT FINANCE

2.9 Finance Committee.

A committee of three Rotarians appointed by the college of governors from among their members in the manner prescribed below and for the purpose noted.

2.9.1 Election. The college of governors, at its annual meeting at the district conference, shall elect one member to serve for three years and shall fill any unexpired terms. Any vacancy shall be filled at a meeting of the college of governors which follows the occurrence of the vacancy. The senior member in terms of years served in the member's current term on the committee shall be the chair.

2.9.2 Quorum. Those present at a meeting of the college of governors shall constitute a quorum for the election of a member of the finance committee.

2.9.3 Re-election. A member of the finance committee may be re-elected after the lapse of one year following completion of a term of service.

2.9.4 Vacancy. The district governor shall appoint from the college of governors a person to fill any vacancy which occurs between meetings of the college, such persons to serve only to the next meeting of the college of governors.

2.9.5 Ex-officio Members. The district governor, the district governor-elect, the district treasurer and the district governor-nominee are ex-officio members of the finance committee

3.1 Budget Preparation.

The finance committee, cooperating with the incoming district governor, shall prepare a proposed budget for the ensuing Rotary year. The budget shall conform to specifically-authorized provisions of the District Rules of Procedure where such provisions exist and shall be in consonance with the anticipated income for the year. Funds from district reserves may be used to balance the budget if projected expenditures exceed projected revenues. In other areas, the finance committee shall exercise its judgment in consideration of the program of the district governor, past practice of the district and their own experience and discretion.

3.1.1 Committee Budgets. Committees of Rotary District 6780 shall submit itemized budgets to the district finance committee no later than December 31 of the Rotary year. A full financial report shall be provided to the district treasurer no later than August 1 following the end of the Rotary year.

3.1.2 Budget Approval. The proposed budget shall be presented at the District Assembly, or at the Presidents-Elect Training Seminar whenever the District Assembly occurs after the District Conference, for review. The final budget recommended by the finance committee shall be established by resolution at the annual District Conference by a majority of the electors present and voting. Once established, no item of the budget shall be exceeded without the written approval of the chair of the finance committee.

3.1.3 Budget Distribution. The finance committee shall furnish a copy of the approved budget to the incoming district governor, the district governor-elect and the district treasurer by June 1.

3.2 Annual Club Dues to the General Fund.

Each club is to pay a per capita levy to the district general fund for each active member on the roll of the club as of the last meeting in November of each year. Per capita levies to the district general fund shall be determined by the district conference by a majority of the electors present and voting. (Bylaws of Rotary International, Article XV, Section 15.060.2)

3.3 Authorized Use of Fund.

The general fund shall be used to:

- a. fund expenses of the district conference as determined by the finance committee budget. There may be a registration fee charged to attend the district conference upon approval of the finance committee.
- b. cover expenses of the district assembly, district institute, district leadership academy or other similar Rotary International authorized district-wide meetings aside from the district conference. Such covered expenses shall not include the attendees travel expenses to and from the meeting site.

- c. purchase a past district governor's two-tenth's carat diamond pin for the outgoing district governor and a gift from the clubs of the district, the gift not to exceed \$500.
- d. defray convention attendance expenses as authorized by Section 4 of these Rules.
- e. meet the expenses of district committees and officers as authorized.
- f. funds expenses of memorials as defined in Section 3.12.
- g. otherwise finance the development of Rotary within the district as determined by the governor.

3.4 Deposit of Funds.

District funds shall be deposited in a bank account which clearly indicates that the fund is the property of the district and not the personal property of any Rotarian thus protecting the district in the event of the death of such Rotarian. The account shall be known as "The Rotary International District 6780 Fund."

3.5 Disbursement of Funds.

Unless specifically authorized by these rules such as 3.3.c, 3.3.d, 3.9, 6.2,6.5.2, etc. or by conference resolution, the district treasurer shall disburse funds only upon proper authorization.

3.6 Accounting.

The district treasurer shall make a report on the status of the fund each year to the district conference. The district treasurer shall make a report on the status of the Bomar Interact Foundation fund at the annual meeting.

3.7 Financial Review

At the end of the Rotary year the funds shall be independently reviewed by the district finance review committee. The governor shall appoint a finance review Committee composed of three past district governors with three year staggered terms; (1 for 1 year, 1 for 2 years, 1 for 3 years). The committee shall report to the College of Governors at their meeting prior to the District Conference. A report of the finance review committee's review of the Bomar Interact Foundation shall be made to each director of the foundation. At the end of the calendar year, the district treasurer shall advise the board of directors of the James L. Bomar, Jr. Interact Foundation the amount of monies available for scholarship awards. (see 10.4)

3.8 Annual Financial Statement.

The district governor shall supply the reviewed annual statement of the district finances, together with a report of the district finance committee, to each club in the district within three months of the completion of the governor's year of service. This reviewed annual statement and the report of the district finance committee shall also be presented, discussed (if need be) and formally adopted at the following district conference. (See 3.6)

3.9 Bonding.

The district treasurer shall be bonded at the expense of the district at a level to cover the maximum expected size of the fund.

3.10 Disposition of Assets.

Should, at any time, the organization known as District 6780 ever be dissolved, the remaining assets of every kind shall be transferred to and become the property of the Rotary Foundation of Rotary International.

3.11 Control of Funds.

All district funds shall be under the control of two signatories as authorized by the district finance committee.

3.12. Memorials

3.12.1 General. The district shall provide a memorial in the event of the death of a past/ present RI officer, RI officer elect, RI officer nominee or past/present district officer (or one of his/her immediate family) who served/resided in District 6780.

3.12.2 Family Definition. Immediate family is defined as spouse, children, and parents of the deceased.

3.12.3 Memorial Definition. Memorials may consist of a contribution to The Rotary Foundation or the Bomar Interact Foundation as selected by the family of the deceased. Cost of the memorial shall not exceed \$200.00 for a past/present RI officer/officer elect/officer nominee or past/present district officer. Cost for a deceased member of the immediate family shall not exceed \$100.00.

In addition, **Section 2.5.I** states that the **District Secretary "Records** the proceedings of finance committee meetings, meetings of the college of governors and the district assembly."

APPENDIX II

ROTARY INTERNATIONAL RULES REGARDING DISTRICT FINANCE

Rotary International By-Laws Article 15 (July 2013)

15.60. District Finances.

15.60.1. District Fund.

Each district may establish a fund to be called "The District Fund" for financing district- sponsored projects and the administration and development of Rotary in the district. The District Fund shall be established by resolution of the district conference.

15.60.2. Approval of Levy.

The District Fund shall be financed by all clubs in the district by way of a per capita levy on the members of those clubs. The amount of the levy shall be decided by

- (a) the district training assembly after the approval of three-fourths of incoming club presidents present, provided that where a president-elect is excused from attending the district training assembly by the governor-elect in accordance with article 10, section 5(c) of the standard club constitution, the designated representative of the president-elect shall be entitled to vote in the president-elect's place, or, at the option of the district,
- (b) the district conference by a majority of the electors present and voting, or
- (c) at the option of the district, the district presidents-elect training seminar after the approval of three-fourths of the incoming club presidents present, provided that where a president-elect is excused from attending by the governor-elect in accordance with article 10, section 5(c) of the standard club constitution, the designated representative of the president-elect shall be entitled to vote in the president-elect's place.

15.60.3. Per Capita Levy.

The per capita levy is mandatory on all clubs of a district. The governor shall certify to the board the name of any club that has failed for more than six months to pay such levy. The board shall suspend the services of RI to the delinquent club while the levy remains unpaid.

15.60.4. Annual Statement and Report of District Finances.

The governor must provide an annual statement and report of the district finances that has been independently reviewed to each club in the district within three months of the completion of the governor's year in office. It may be reviewed either by a qualified accountant or by a district audit committee as may be decided by the district conference. If an audit committee approach is selected, then it must:

- (a) be composed of at least three members;
- (b) have all the members be active Rotarians;
- (c) have at least one member who is a past governor or a person with audit experience;
- (d) not allow the following to serve on the audit committee for the year in which they serve in these positions: governor, treasurer, signatories of district bank accounts, and members of the finance committee; and
- (e) have the members selected by the district in accordance with the procedures established by the district.

This annual statement and report shall include but not be limited to details of:

- (a) all sources of the district's funds (RI, The Rotary Foundation, district and club);
- (b) all funds received by or on behalf of the district from fundraising activities;
- (c) grants received from The Rotary Foundation or funds of The Rotary Foundation designated by the district for use;
- (d) all financial transactions of district committees;
- (e) all financial transactions of the governor by or on behalf of the district;
- (f) all expenditures of the district's funds; and
- (g) all funds received by the governor from RI.

The annual statement and report shall be presented for discussion and adoption at the next district meeting to which all clubs are entitled to send a representative and for which 30 days notice has been given that the statement and report of district finances will be presented. If no such district meeting is held, the statement and report shall be presented for discussion and adoption at the next district conference.

Rotary Code of Policies, October 2013

17.060. District Finances

Note: The Board regularly reviews and amends, where necessary, policy regarding "District Finances," which is as follows:

1. Establishment of a District Fund

The RI bylaws provide for the establishment of a district fund for the administration and development of Rotary. Care must be taken to ensure that (1) per capita levy approval is sought in accordance with the RI bylaws, (2) the funds are not under the control of a single individual, and (3) an annual statement and report of income and expenditure is presented to the following district conference as well as to the clubs.

2. Operation of a District Fund

A district finance committee shall be set up to review and study the necessary expenses of district administration. The governor shall appoint one member to serve one (1) year, one to serve two (2) years, and one to serve three (3) years, and thereafter, each succeeding year, the governor in office shall appoint one Rotarian for a period of three (3) years to fill the vacancy. Cooperating with the governor, this committee shall prepare a budget of district expenditures which shall be submitted to the clubs at least four (4) weeks prior to the district training assembly and approved at a meeting of the incoming club presidents at such district training assembly. The amount of any per capita levy on clubs for a district fund should be decided in accordance with the RI Bylaws.

One member of the district finance committee, named by the governor, shall act as treasurer and keep proper records of income and expenditure of the fund. The fund shall be held in a bank account in the name of the district and be supervised by the governor jointly with another member of the district finance committee, who should preferably be the treasurer when available. The governor must supply an annual statement and report of the district finances to each club in the district within three months of the completion of his year of service as governor. The annual statement and report shall be reviewed by a qualified accountant or a district audit committee and shall include details as prescribed by RI Bylaws section 15.060.4. This annual statement and report, shall be presented for discussion

and adoption at the next district meeting to which all clubs are entitled to send a representative and for which 30 days notice has been given that the statement of the district finances will be presented for adoption, or if no such meeting is held, by the following district conference.

The district (by a majority of votes at the district conference or through ballot-by-mail) may decide the operation of the district fund in another manner, provided it meets the requirement as mentioned under "Establishment of a District Fund." In the absence of any decision of the district, the manner of operation of the district fund as mentioned hereinabove will apply.

Where funds are raised for a specific purpose such as a joint district youth exchange, a budget of expenditure shall be prepared and submitted to the governor and the finance committee for approval, and this shall then be included as a separate item in the financial report submitted to the district training assembly or conference by the finance committee. It is essential to maintain a separate bank account for such funds and to have the chair of the joint youth exchange committee or such other committee as may be involved as one of the signatories.

The district Youth Exchange Committee shall prepare and distribute a report to the district governor, the District Finance Committee and all clubs on a semi-annual basis.

When appropriately established, payment of the per capita levy is mandatory on all clubs of a district. The Board of Directors of RI may, upon receipt of certification from the governor that a club has failed for more than six months to pay such levy, suspend the services of RI to the club while the levy remains unpaid (RI bylaws 15.060.3.), provided the district fund has been operated as herein prescribed. *(November 2009 Mtg., Bd. Dec. 56)*

Source: June 1992 Mtg., Bd. Dec. 328, Appendix G; Amended by November 2002 Mtg., Bd. Dec. 174; May 2003 Mtg., Bd. Dec. 325; November 2004 Mtg., Bd. Dec. 58; June 2007 Mtg., Bd. Dec. 226; November 2009 Mtg., Bd. Dec. 56

APPENDIX III

POLICY AND PROCEDURE DECISIONS OF THE FINANCE COMMITTEE and COLLEGE OF GOVERNORS

1. April 1998. A motion was passed allowing the collection of a registration fee at a district conference.
2. January 2000. A motion was passed to request summary budget information from the committee responsible for any activity supported with district funds to be attached to the district statements of receipts and disbursements.
3. April 2000. A motion was passed requiring that any district committee having its own bank account require two signatures on checks of \$500 or more.
4. May 2001. A motion was passed that would permit up to 35% of the corpus of the Bomar Interact Scholarship Foundation to be invested in low risk investments.
5. January 2002. A motion was passed to allow the DGE to be reimbursed for expenses incurred in advance of his/her Rotary Year so long as he/she remains within the budget for his/her year.
6. May 2003. A motion was passed to change the club dues billing procedure to include the fee for the PE and to add an option to pay the fee for the president-nominee.
7. Motions were made at different meetings establishing specific registration fees for specific district conferences. The amounts varied.
8. January 2004. (1) A motion was passed to specify \$200 as the memorial gift for a present or past district officer and \$100 for certain relatives of present or past district officers. Relatives to be included are the spouses, children and parents of present or past district officers. (I believe this action was later amended to specify that those memorials are to be in the form of gifts to The Rotary Foundation or the Bomar Interact Scholarship Foundation, but the minutes do not reflect the nature of the memorial.) (2) A motion was passed endorsing the concept of the district owning a credit card machine and authorizing DG Hinch to negotiate the best possible rate and report to the Finance Committee for final action.
9. December 2004. A motion was passed to modify the district Rules of Procedure to require all district committees that have checking accounts to report annually to the District Treasurer information on those accounts that would be included in the review of district finances.
10. January 2005. A motion was passed to change the ROP to make the Fred Brown Award of Merit a scholarship of at least \$1000 and an award to the recipient's Interact Club of at least \$500.
11. December 2008. Motion re: Bomar Foundation. A motion was made to leave the responsibility of how the scholarships are divided with the appropriate Bomar Interact Scholarship Committee. The motion was made, seconded and passed. (Note: An very similar motion was made and passed in December 2007.)

12. November 2010. A motion was made, seconded and passed that the Finance Committee recommend to the James L. Bomar, Jr. Rotary Interact Scholarship Foundation board that a task force be formed to advise regarding investment of the Foundation funds.
13. November 2010. A motion was made, seconded and passed to recommend a change in the Rules of Procedure to reflect a broader definition as to where reserve funds may be deposited.
14. November 2010. A motion was made, seconded and passed to recommend to the College of Governors that an Investment Committee be formed to more advantageously invest reserve funds.”
15. COG January 2012. District provided funds for Youth Exchange are to be used only for committee operational and promotional activities, and not for specific activities of exchange students.

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APPENDIX IV

SAMPLE REVENUE AND EXPENDITURE BUDGET OR END OF YEAR FINANCIAL REPORT FROM THE FOLLOWING:

- District committees and programs (include revenue from all outside funding sources)
- PETS,
- Assistant Governor Institute,
- District Training Assembly
- Mid-Year Leadership Retreat.

Receipts

District 6780	Amount, purpose
Registration fee for meeting or event participants @ fee=total Sponsorships amount=total	Number of Number @
Program participation fee	Number @ amount=total
Meal charges	Number @ amount=total
Rotary Foundation	Amount, purpose
Rotary International (eg. Reimbursement for Assistant Governor training)	Amount, purpose (
Other	Specify

TOTAL Receipts

Expenditures (typical categories)

Publications/printing /photocopying	
Postage	
Meals/food	
Supplies (itemize in general categories)	
Transportation (No mileage paid for in-district travel to meetings per ROP.	
Facilities/hotel	
Meeting registration	
Awards/recognition	
Other	Specify

TOTAL EXPENDITURES

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURE

FOR DISTRICT COMMITTEES WITH THEIR OWN CHECKING ACCOUNTS

1. Revenue and expense statement as above
2. Supporting documents outlined on p. 5

APPENDIX IV

District 6780 Budget Line Item Descriptions

(Developed by PDG Bobby Davis. Edited and expanded by PDG Karen Wentz.) **August 2013**

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Note: *District 6780 Rules of Procedure (RoP)* references refer to the section authorizing the expenditure, not to the section where the activity is described unless it is in the same section that authorizes the expenditure.

Dues (ROP 3.2)

Anticipated number of members as of November 30 of the budget year x district dues, currently \$23.00

Interest

Anticipated earnings from District savings/investments

District Conference Refunds

District conference net revenue over expenses.

RI DG Allocation

Anticipated allocation from Rotary International for allowable DG expenses.

Also includes AGI allocation and reimbursement for expenses incurred by DG as DGE. The AGI portion should be paid to the district as reimbursement for AGI Training.

RI Assistant Governor Training

Ten percent of the anticipated RI DG allocation. DGE must submit a form and receipts by the designated date in the spring of DGE year in order to receive this. The AGI reimbursement is included with the first installment of the District Governor's allocation.

RI Public Relations Grant

Amount reimbursed by RI if a Public Image Grant is awarded to the district.

RI GETS (Reimbursement)

Supplements costs for DGE to attend GETS (Governor-Elect Training Seminar) in conjunction with

the Rotary Zones 30-31 Institute.
The district initially pays for this expense (GETS and Institute line items.)
The DGE must request reimbursement from RI and then reimburse the district.

PETS Reimbursement

Mid-South PETS registration paid to district by clubs (number of clubs x Mid-South PETS registration fee.) Billing is sent to clubs by the District Treasurer in January. This amount is expensed to Mid-South PETS.

Pre-PETS Registration Reimbursement

Pre-PETS registration paid to district by clubs (number of clubs x Pre-PETS registration fee.) The registration fee is established by the district. This is a district function and is expensed to support this function.

TRECS Training (Training Rotarians for Effective Club Service)

Registration fees paid by TRECS participants. This is expensed to defray the cost of the training.

Non-Budgeted Accounts

Accounts used to accumulate funds for restricted purposes, generally for Rotary Foundation grant projects. Funds are generally donated by Rotary clubs or individuals for specific purposes.

DISBURSEMENTS

International Convention

DGE & Spouse (RoP 3.3d, 4.11-4.13)):

Supports travel and registration expenses to attend the International Convention for the DGE and spouse/partner during the year as DGE. The DGE is expected to attend. The amount may vary depending on where the convention is held.

- Airfare (2)
- Parking at airport (2)
- Registration (2)
- Ticketed events (2)
- Local Transportation
- Lodging

Paid by DGE, reimbursed by district.

DG & Spouse

Supplements travel and registration expenses to attend the International Convention for

the DG and spouse/partner during the year as DG. Attendance is optional. This is intended only as a supplement, not necessarily full cost. May include any of the expenses listed under the DGE section

Paid by DG, reimbursed by district.

Rotary Zone Institute and Pre-Institute Training (RoP 4.2.1, 4.2.2, 3.3e)

DG & DGE Training

DG and GETS (Governor- Elect Training Seminar) fees, paid directly by the district to the Rotary Zone Institute.

Attendance is required for the DGE and expected for the DG

The budget request should include expected DG and DGE training fees as established by the Rotary Zone Institute committee.

This fee is separate from the Institute registration fee. It is billed by the Institute Treasurer to the district (generally via the DGE.)

DGN Training (GNATS – Governor-Nominee Advanced Training Seminar)

GNATS fees, paid directly by the district to the Rotary Zone Institute.

Attendance is expected for the DGN.

The budget request should include expected DGN training fees as established by the Rotary Zone Institute committee.

This fee is separate from the Institute registration fee. It is billed by the Institute Treasurer to the district (generally via the DGE.)

DG & Spouse/Partner Travel - Zone Institute (RoP 4.2.1, 4.2.2)

Supports travel and registration expenses for the DG and spouse/partner to the Rotary Zone Institute and associated Pre-Institute training.

- Airfare or round trip mileage (2)
- Parking at airport (if required)
- Registration (2)
- Ticketed events (2)
- Local Transportation
- Lodging

Paid by DG, reimbursed by district

DGE & Spouse/Partner Travel - Zone Institute

Supports travel and registration expenses for the DGE and spouse/partner to the Rotary Zone Institute and associated Pre-Institute training.

- Airfare or round trip mileage (2)
- Parking at airport (if required)
- Registration (2)
- Ticketed events (2)
- Local Transportation
- Lodging

Paid by DGE, reimbursed by district

DGN & Spouse/Partner Travel - Zone Institute

Supports travel and registration expenses for the DGN and spouse/partner to the Rotary Zone Institute and associated Pre-Institute training.

- Airfare or round trip mileage (2)
- Parking at airport (if required)
- Registration (2)
- Ticketed events (2)
- Local Transportation
- Lodging

Paid by DGN, reimbursed by district

District Trainer Travel (RoP 4.3 e, g)

Supports travel and registration expenses for the District Trainer to attend Zone-level District Trainer training if conducted. (Note: this training has not been offered for several years.)

- Airfare or round trip mileage
- Parking at airport (if required)
- Registration
- Local transportation
- Lodging and meals

Paid by District Trainer, reimbursed by district

Zone Success Seminars (RoP 3.3e, g)

To supplement cost of attending a regional Zone Success Seminar. Eligible recipients are not specified but generally include the DG, DGE, DGN, District Rotary Foundation Chair, and District Membership Chair.

District Conference Expenses (net) (RoP 3.3a, 3.3c)

Defrays costs of the District Conference not covered by registration fee, meal and event fees and sponsor donations. It actually is not a Net expense as indicated in the line item. It is the amount the district budgets for the district conference.

Funds are available for use to cover costs incurred prior to the District Conference including facility reservation deposit for the facility to be used for the District Conference for the year following the current budget year.

DG Gift (RoP 3.3c)

Gift for outgoing DG

DG Pin (RoP 3.3c)

PDG pin for outgoing DG

GSE at District Conference.

This item is obsolete beginning Budget Year 2013-14 since the program has been discontinued by The Rotary Foundation.

Ambassadorial Scholar at District Conference

This item is obsolete beginning Budget Year 2013-14 since the program has been discontinued by The Rotary Foundation.

District Governor

RI Allocation

Funds provided by RI to defray the costs of travel, communications, office supplies etc. during the year as DG. Proper expenditure of these funds is determined solely by Rotary International policies. The DG must submit expense reports directly to RI for approval and to the District Treasurer for reimbursement.

Discretionary Fund (RoP 3.3e)

For discretionary expenses that arise during the DG year not covered by the RI allocation. Paid by DG and reimbursed by District.

District Directory (RoP 3.3e)

Preparation and publishing of annual *District 6780 Directory* .

Assistant Governor Expenses (RoP 3.3e)

Supports AG activities/needs during the DG year.

Mid-Year Leadership Conference (RoP 3.3b)

Facility, meal and materials costs for the Mid-year Leadership Conference – may be direct billed.

District Governor-Elect

DGE Expenses (RoP 3.3e)

For discretionary expenses that arise during the DGE year not allowable for DGE through the RI allocation. (Note: RI allows the DGE certain expenses during a specified period of time in the DGE year. These allowable expenses are reimbursed with the DG allocation and should not be paid by the district.

Paid by DGE and reimbursed by district.

Pre-PETS (RoP 3.3b)

Facility, meal and materials costs necessary to conduct Pre-PETs. See corresponding revenue item.

Assistant Governor Institute (RoP 3.3e)

Registration and lodging costs for the AGs to attend AGI at Mid-South PETS. Portion of costs to be reimbursed by RI (10% of the expected RI allocation) upon submission of relevant forms

Registration fees will be direct billed to the District by Mid-South PETS; AGs generally pay lodging costs and request reimbursement

PETS (RoP 3.3b)

Registration and lodging costs for the DG (if invited) DGND , AGs, four facilitators, District Trainer to attend PETS; also includes materials costs needed to support DGE sessions

Registration and lodging costs for the DGE, DGN and two facilitators paid directly by MS-PETS

District Assembly (RoP 3.3e) (Will be called District Training Assembly commencing in 2013-14 Rotary year.)

Facility, meal and materials costs necessary to conduct the District Training Assembly.

PETS Alliance (RoP 3.3e)

Registration and travel costs for the DGE to attend Multi-district PETS Alliance meeting in Evanston.

Paid by DGE and reimbursed by District.

District Governor Nominee and Nominee Designate (RoP 3.3e)

For expenses that arise during the DG Nominee year and approved by Finance Committee.

Paid by DGN, DGND and reimbursed by District.

Committee Expenses (RoP 3.3e)

GSE (net)

-
This item is obsolete beginning Budget Year 2013-14 since the program has been discontinued by The Rotary Foundation.

Awards of Excellence

Lacy-Bomar Awards recognitions – plaques or other types of recognitions as determined by the Awards Committee, RoP 6

Ambassadorial & Peace Scholars

The Ambassadorial Scholars program has been discontinued by The Rotary Foundation. Item should be renamed to reflect this.

Materials and related administrative costs (e.g. printing, postage, etc.) necessary to support promotion of the Vocational and District Scholars and Peace Scholar programs and conduct interviews

Rotary Foundation

Materials and related administrative costs (e.g. Star Club Awards, Globe Club Awards, printing, postage, etc.) necessary to support promotion of The Rotary Foundation.

Polio Plus Committee

Materials and related administrative costs (e.g. Eradicator Club Awards, printing, postage, etc.) necessary to support promotion of the polio eradication program

Technology & Website

Information Technology costs to support communications activities. Includes website hosting, software, technical support, etc.

Public Relations/Events

Materials and related administrative costs (e.g. media promotion, printing, postage, etc.) necessary to support promotion of Rotary within the District, expenditure of any anticipated RI PR grant awards should be shown in the disbursements and the award amount(s) shown in the receipts area of the budget.

Membership Development and Extension

Materials and related administrative costs (e.g. awards, printing, postage, etc.) necessary to support promotion of membership development and extension in the district.

Service Projects

Materials and related administrative costs (e.g. awards, printing, postage, etc.) necessary to support promotion of service projects in the districts.

Vocational Service Committee

Materials and related administrative costs (e.g. scholarship awards, printing, postage, etc.) necessary to support promotion of Vocational Service in the District – may be used to supplement the 4-Way Test Speech Contest Scholarships (the majority of the Scholarships funds are raised via contributions from clubs and individuals)

Other Committees

Materials and related administrative costs (e.g. awards, printing, postage, etc.) necessary to support promotion of Rotary programs not addressed elsewhere in the budget

International Director Nominating (RoP 4.3.2)

Travel and lodging costs for the District member of the Zone Nominating Committee for Director to attend the Committee meeting.
Occurs every four years

Youth Programs

Interact

Fred Brown Interact Award of Merit (RoP 8.4)

Interact Scholarship awarded at Interact Conference, RoP 8 – minimum of \$1500 scholarship and minimum of \$500 award to the selected student's Interact Club

Rotaract (RoP 3.3e)

Miscellaneous committee expenses

International Youth Exchange (RoP 3.3e)

Supplements the funds raised by program through exchange fees.
Limited to the support of committee activities.

Vocational Service Awards (RoP 3.3e)

Originally to support 4-Way Test speech contest scholarships which is now self-funded through donations from individuals and clubs and accounted for in a Restricted Fund. This item will no longer be used.

College of Governors (RoP 3.3e)

College of Governors meeting – January: dinner, continental breakfast for CoG and brunch for spouses

College of Governors dinner, meeting, breakfast and spouse partner event at the District Conference is generally included in conference budget.

District Treasurer

Expenses (RoP 3.3e)

Professional and administrative support fees for performing District Treasurer's duties.

Bond (RoP 3.9)

Cost of bonding the District Treasurer.

Audit/Review (RoP 3.3e)

Originally provided for an annual independent review by a qualified accountant – RoP changed during 2012-2013 to eliminate requirement.

Seminars, Foundation/Membership/Youth Seminars (Materials and Meetings) (RoP 3.3b)

Facility, refreshment/meal and materials costs for conducting the annual district Foundation, Membership and Youth Seminars

District Leadership Academy Training (RoP 3.3b)

Facility, refreshment/meals, lodging and materials costs for conducting the District Leadership Academy – includes two face to face sessions, cover lodging for faculty and students required to stay overnight in order to attend the face to face sessions as necessary.

RLI & Zone Dues (RoP 3.3e)

This item is no longer used since the district no longer participates in RLI. Covered annual dues for the Rotary Leadership Institute.

Memorials (RoP 3.12)

For memorials for deceased individuals as specified in RoP 3.12

District Administration (RoP 3.3e)

Administrative support to assist the District Governor team in fulfilling their responsibilities.

Zone Institute Contribution (RoP 3.3g)

One time contribution to support the Zone Institute held in Nashville in 2010. The contribution was taken from reserves.