

DISTRICT 36 TOASTMASTERS

GUIDANCE ON ALLOWABLE EXPENSES

This document is published to help guide district officers on allowable and typical expenses expected to be incurred while serving in their roles.

Introduction

While serving in their roles, district officers may incur expenses to help promote the mission of District 36 Toastmasters: *We build new clubs and support all clubs in achieving excellence*. This document guides district officers on allowable and typical expenses expected to be incurred while serving in their roles and how to code expenses when completing expense reports in the electronic expense reimbursement system (Refer to **Appendices A-C** to identify which Expense Types and Reporting Codes should be used).

District officers consist of the following positions:

- Area and division directors
- District executive leadership team
 - District director
 - Program quality director
 - Club growth director
 - Public relations manager
 - Finance manager
 - Logistics manager
 - Administration manager
- Immediate past district director

Expenses may be reimbursed when they are provisioned for in the district budget and meet Toastmasters International's policies and procedures. The finance manager and district director must authorize and approve all expenses. Expenses must also be reimbursed using Toastmasters International's electronic reimbursement system. This includes providing the following minimum documentation:

- Legible, original itemized receipts
- An individual expense item and/or expense voucher submitted that is greater than \$500 must be approved in advance via email by the finance manager and a district trio member.

The finance manager will assist district officers in submitting expenses accurately and completely via the electronic reimbursement system. Requests to access the electronic reimbursement system in order to submit expenses for reimbursement should be directed to finance@district36.org.

Questions regarding allowable expenses should be directed to the district officer immediately above requestor (*e.g.*, a club officer should direct questions to the area director; an area director should direct questions to the division director, *etc.*).

Clubs

All clubs are expected to pay for their own expenses connected with administering *club* activities. These included the following expenses:

- Awards, badges, pins, and supplies used to recognize member achievements or hold club events (*e.g.*, contests, year-end celebrations)
- Purchase of educational and promotional materials from Toastmasters International
- Food purchased for club executive council and regular meetings or special events
- Gifts and thank you expenses to members and guests
- Printing, photocopying, or postage costs
- Audio visual, equipment, computer, software, cell/telephone, conferencing, webinar, mobile, or transportation costs to hold a meeting
- Advertising, directory, or association costs to publicize club meetings or member achievements
- Club newsletter or website hosting costs
- Maintenance or repair costs

Reimbursement for open house expenses will follow the guidelines that will be published by the district leadership annually.

Clubs expecting to be reimbursed for expenses by the district should first seek approval from their area directors to determine whether the expenses qualify for reimbursement prior to purchase. **Expenses will not be reimbursed if they do not fall within the district mission, guidelines, or executive leadership expectations.**

Areas & Divisions

Including the TLI Dean and Conference Chair

Area and division directors may incur costs to promote club growth and recognize member achievements under the district mission. Reimbursement for these costs may come from division budgets (when established) or the district budget. Reimbursement for costs associated with speech contests and open houses (*e.g.*, food, printing, supplies, gift/thank you acknowledges, etc.) will follow guidelines that will be published by the district director, program quality director, and club growth director (*i.e.*, the district trio) annually.

Area and division director reimbursements should not duplicate recognition of club or members achievements or be used in lieu of club funds.

Toastmasters International does not recognize speech contests as primary drivers of club growth and retention. Thus, the district is restricted in how much funds may be used to support area and division contests. While not obligated to do so, the district executive leadership may set aside district funds to assist area and division directors when losses are incurred from holding speech contests. These guidelines will be established and publicized by the district trio annually.

The TLI dean and conference chair may also incur costs to support officer training or the district conferences. Approved reimbursement for these costs will come from the district budget.

Area directors, division directors, the TLI dean and the conference chair expecting to be reimbursed for expenses by the district should first seek approval from their division directors and/or the district trio to determine whether the expenses quality of reimbursement prior to purchase. **Expenses will not be reimbursed if they do not fall within the district mission, guidelines, or executive leadership expectations.**

On the following pages are the typical and expected expenses area directors, division directors, the TLI dean, and conference chair may incur during the course of their roles and how these expenses should be coded on expense reports completed within the electronic expense reimbursement system:

Typical Expenses Incurred Area Directors, Division Directors, TLI Dean, and Conference Chair

Expense Type	Expense Description
Awards Expense	<p>Purchases of awards to recognize club and member achievements. Includes trophies, plaques, ribbons, and certificates.</p> <p>Area and division directors should not purchase trophies for speech contests.</p>
Badges and Pins Expense	Purchases of badges and pins for officers and members' achievements.
Decorations Expense	Purchases of decorations to promote an event.
Educational Materials Expense	Purchases of educational materials from the district bookstore. Typically used to assist low-member or new clubs.
Food Expense	<p>Purchases of food for district-sponsored events. Includes TLIs, conferences, and executive and district steering committee meetings.</p> <p>Guidance for reimbursement of food purchased for speech contests will be published annually by district trio.</p> <p>Do not use for Meals Expense for food purchases.</p>
Gifts and Thank You Expense	Purchases of gifts to members and guests to recognize clubs' and members' achievements not recognized by the club. Includes gift cards.
Photocopying Expense	<p>Photocopying of pre-designed materials for TLIs and district conferences.</p> <p>Guidance for reimbursement of photocopying costs incurred for speech contests will be published annually by district trio.</p>
Postage and Shipping Expense	Mailing of district awards or materials to members. Should be used by district executive leadership.

Typical Expenses Incurred
Area Directors, Division Directors, TLI Dean, and Conference Chair
 (continued)

Expense Type	Expense Description
Printing Expense	<p>Printing of materials <i>not being photocopied or designed</i> by members. This includes signage, poster boards, flyers, and other similar expenses for TLIs and district conferences.</p> <p>Guidance for reimbursement of printing costs incurred for speech contests will be published annually by district trio.</p>
Promotional Materials Expense	<p>Purchases of promotional materials from Toastmasters International or the district bookstore. Includes the design of logos.</p>
Room Rental Expense	<p>Used primarily to record room rental fees for district conferences, TLIs, and other events.</p> <p>Guidance for reimbursement of food purchased for speech contests will be published annually by district trio.</p>
Supplies and Stationery Expense	<p>Purchases of items to support TLIs and district conferences. Includes stationery paper, cardstock, toner, ink, easels, and markets.</p> <p>Guidance for reimbursement of supplies and stationery costs incurred for speech contests will be published annually by district trio.</p>

Executive Leadership

Executive district leadership may incur costs to promote the district mission. These costs will be reimbursed using the district budget, which must be approved by the District Executive Committee at the fall district conference. While not obligated to do so, the district executive leadership may establish and publish annually guidelines to assist clubs with membership growth and retention in the following areas:

- Open house support
- Incentives program

These guidelines may change annually based on executive leadership's best determination of the district's needs and how the district may fulfill its participation in the Distinguished District Program.

While not obligated to do so, the district executive leadership may set aside district funds and allocate them to division directors to help administer district programs and goals under the Distinguished District Program. The guidelines under which division funds may be used will be established and publicized by the district executive leadership annually.

The district's mission and Toastmasters International do not recognize speech contests as primary drivers of club growth and retention. Thus, the district is restricted in how much of its funds may be used to support speech contests. While not obligated to do so, the district executive leadership may set aside limited funds to assist area and division directors when losses are incurred from holding speech contests. These guidelines will be established and publicized by the district executive leadership annually.

District executive leadership expecting to be reimbursed for expenses by the district should first seek approval from the district director and the finance manager to determine whether the expenses quality of reimbursement prior to purchase. **Expenses will not be reimbursed if they do not fall within the district mission, guidelines, or executive leadership expectations.**

On the following pages, there are typical and expected expense types that district executive leadership may incur during the course of their roles *in addition to* the expenses commonly incurred by area directors, division directors, the TLI dean, and conference chair and how these expenses should be coded on expense reports completed within the electronic expense reimbursement system:

Typical Expenses Incurred District Executive Leadership

Expense Type	Expense Description
Advertising Expense	Charges and fees incurred for print, radio, and website advertisements to promote the district mission and Toastmasters International.
Audio Visual Expense	Audio-visual expenses should only be incurred during district conferences.
Bank Charges and Credit Card Fees Expense	Charges and fees associated with district bank accounts. Should not be used by any position other than district finance manager.
Computer Equipment	Purchases of computer equipment will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.
Conference Calls and Webinar Expense	Used to pay for conference calls and webinars hosted by district executive leadership.
Conference, Meeting Equipment	Meeting equipment expenses will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.
Convention Registration Fee	Should not be used.
Cost of Sales Expense—District Store	Charges and fees associated with purchases from the TI bookstore. Purchases can only be made by the district director. Should not be used by any position other than district director and finance manager.
Depreciation Expense	Should not be used.
Directory Expense	Should not be used.
Dues & Association Fee Expense	Should not be used.
Equipment Purchase	Purchases of equipment will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.

Typical Expenses Incurred District Executive Leadership (continued)

Expense Type	Expense Description
Equipment Rental Expense	Rental fees for equipment will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.
Express Mail/Courier Expense	Express mail and courier expenses should only be incurred by executive district leadership. Rarely is this expense expected to be incurred.
Incentives	Used only by the district director and finance manager when purchasing incentive awards from the TI bookstore.
Lodging Expense	Lodging costs should only be incurred by district trio to mid-year and year-end training and for the keynote speaker and conference chairs at district conferences.
Maintenance & Repairs Expense	Maintenance & repair expenses will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.
Meals	<p>Meals purchased at restaurants to facilitate district activities. Rarely used and only by the district trio.</p> <p>Do not use for food purchased during TLI, conference, DEC, SC, or other marketing and educational events.</p>
Miscellaneous	Should not be used.
Newsletter Expense	<p>Expenses incurred to pay for publishing costs for district newsletters.</p> <p>District newsletters are typically published via the district website. Rarely is this expense expected to be incurred.</p>

**Typical Expenses Incurred
District Executive Leadership
(continued)**

Expense Type	Expense Description
Other Furniture & Equipment	Furniture and equipment expenses will be only for the district and must be authorized and purchased by the district trio. Rarely is this expense expected to be incurred.
Outside Contractor Expense	Outside contractor expenses may be used during district conferences. Use of expense at any other time must be authorized and purchased by the district trio for district-level expenses.
Personal Expense-Due to District	Should only be used by the finance manager.
Refunds—Other Expenses	Should not be used.
Refunds—Registration and Tickets Expenses	Used to provide refunds on district conference registrations.
Reimbursements—Registration & Tickets	Used to reimburse district conference registrants for incorrect fees.
Sales Tax Expense	Should not be used.
Software Expense	Should not be used.
Storage Expense	Storage expenses should only be incurred to store district bookstore inventory used at TLIs and district conferences.
Sympathy Expense	Sympathy expenses may be paid under the TI policy. Rarely is this expense expected to be incurred.
Telephone Expense	Telephone and internet expenses should only be incurred when district trio travels to mid-year and year-end training. Rarely is this expense expected to be incurred.

**Typical Expenses Incurred
District Executive Leadership
(continued)**

Expense Type	Expense Description
Transportation	Transportation costs should only be incurred to transport the district trio to mid-year and year-end training. In extraordinary and extenuating circumstances, the district may reimburse district officers for travel costs.
Trade Show Registration Expense	Should not be used.
Website Expense	Used to pay for cost of hosting district website.

Reporting Codes Used with All Expense Types (continued)

Reporting Code	Expense Description
Communications & Public Relations	Expenses to promote and communicate district activities. Should only be used by district executive leadership.
Conferences	Expenses to host the fall and spring district conferences.
District Store	Charges and fees associated with purchases from the TI bookstore. Purchases can only be made by the district director. Should not be used by any position other than district director and finance manager.
Education and Training (ET)—Distinguished Clubs	Expenses to promote the development of clubs to become distinguished. Code TLI expenses to the TLI reporting code.
Education and Training (ET)—Other Expense	Miscellaneous expenses to host district educational events or to promote the TI educational and distinguished programs at the area, division, and district levels. Rarely used. Code TLI expenses to the TLI reporting code.
Education and Training (ET)—Training Areas & Divisions	Expenses to host district educational events or to promote the TI educational and distinguished programs within areas and divisions. Includes expenses incurred to support district executive council meetings. Code TLI expenses to the TLI reporting code.
Education and Training (ET)—Training Club Officers	Expenses to host district educational events or to promote the TI educational and distinguished programs with club officers. Code TLI expenses to the TLI reporting code.

Reporting Codes Used with All Expense Types (Used with All Expense Types)

Reporting Code	Expense Description
Education and Training (ET)—Division & Area Governors	Expenses to host district educational events or to promote the TI educational program with division and area directors. Includes expenses incurred to support executive steering committee meetings. Code TLI expenses to the TLI reporting code.
Fundraising	Should not be used.
Marketing—Building New Clubs	Expenses to aid in the development of chartering new clubs.
Marketing—Club Coaches	Expenses to aid club coaches, sponsors, and mentors to execute their roles and responsibilities.
Marketing—Membership Growth	Expenses to grow or retain membership.
Marketing—Other	Miscellaneous expenses to grow or retain clubs and membership. Rarely should be used.
Marketing--Rebuilding	Expenses to rebuild existing clubs.
Marketing--Recognition	Expenses to recognize members and club achievements.
Other Expenses	Should not be used.
Speech Contest	Expenses to host a speech contest at the area, division, or district level.
TLI	Expenses to host TLIs in the summer and winter. Code expenses to host district educational events or to promote the TI educational and distinguished programs to the Education and Training reporting code.