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Operating Procedures

Financial

A. Revenue Below Budget/ Expense Type Over Budget

Our budget is both a planning tool and a control mechanism. A budget helps to outline our financial goals and objectives for the program year while providing a framework to monitor and manage spending.

- a. If monthly revenue drops below forecast or an expense type goes significantly overbudget, expenses may need to be cut back or other revenue obtained.
- b. Refer to Protocol 8.4 for priority guidance if cuts are needed.
- c. District Finance Manager keeps the Trio advised on the District financial status during the Core Team meetings and updates DEC and District Council.

B. Expense Reimbursement Options

Concur expense reporting is our default member expense reimbursement option. For expenses > \$250, the member may request an electronic check be issued directly to the billing source. Debit card is used for recurring subscription billings or by the District Director/Finance Manager with Trio/FM preapproval. Credit card is only used if the funds need to come out of the District Reserves and a concur expense report is not an option. Other options are available on a case-by-case basis. Wire transfers should be avoided due to the transaction fees.

If using anything other than concur expense reporting, members should check with the District Finance Manager on which payment option to use before incurring the expense.

To summarize, below is the list of options in preference order.

- A. Concur expense report <\$250
- B. Electronic Check direct to vendor
- C. Debit Card (Truist) for Recurring Subscriptions
- D. Credit Card (District Reserves)
- E. Other
- F. Wire Transfer – if the only option

C. Expenses Not Budgeted or More than 10% over Budget

The member incurring the expense requests prior approval from the Trio with District Finance Manager on copy.

- a. Finance Manager advises on WHQ Policy compliance and if any budgetary concerns.
- b. Unanimous Trio prior approval is required.

D. Dissolved Club Funds

Per Article X1 of the Club Constitution, a dissolved club may contribute any available funds to the District.

- a. In the absence of any specific allocation, those funds are received as donation revenue for building new club activities and available for current program year expenses.
- b. If additional club growth funds are not needed, the Trio can allocate the funds to other expense types by majority vote.

E. Mileage Reimbursement

Mileage reimbursement is available for certain budgeted activities and applies to round trips more than. The first 100 miles (round trip) are on the member and are not reimbursed. Reimbursement is at the IRS Charitable rate 0.14 cents per mile.

Reimbursement requires the member to have a Concur account for submitting the reimbursement requests. The District Finance Manager requests the Concur account on the member's behalf if the member does not already have an account.

Budgeted Mileage Funds

1. District Director may budget for the following:
 - a. DEC meetings for DEC members
 - b. TLI for PQD
 - c. Convention for Trio, IPDD
2. Program Quality Director may budget for the following:
 - a. Area Director Club Visits
 - b. Contest Officials if not a Pathways activity
3. Club Growth Director may budget for the following:
 - a. Demo meetings of Club Growth team members
 - b. Other meetings related to building new clubs or club coaching

Except as listed above, mileage reimbursement budget does not apply to Convention, Conference, TLI or other general Member Training Events, September DLC, Fundraising Events.

Mileage Reimbursement funds are budgeted at the beginning of the program year based on budget availability.

Once the budgeted funds are depleted, the District Officers may decide to not add additional funds to the mileage reimbursement program for that program year.

Approval Process

Division Directors may submit a list of Area Directors preapproved for mileage reimbursement.

Otherwise, Division Directors individually request on behalf of the member.

As with all expense reimbursement requests, when possible, members should request approval prior to expense being incurred.

Others

Mileage expenses not budgeted shall be approved per Expenses not Budgeted Operating Procedure.

District Account Management

G. Google Workspace Accounts

District Workspace accounts are provided and administered by role id for district related communications and document storage. May/June of each year, the current role owner may purge non district related conversations. The last week of June, the incoming Admin in coordination with the outgoing Admin transitions account to the incoming role owner.

F. Paid Subscription Services Administration

District administered Subscription Services accounts are registered to districtdirector@d217toastmasters.org, unless they are financial accounts, which are registered to fmgr@d217toastmasters.org. Exceptions are reviewed, and approved by the Trio and documented under district records.

District Admin is set up as backup to district accounts (admin@D217toastmasters.org).