

Rotary International
District 6080
Finance Policy

Adopted: 4/11/12/Effective: 7/1/12
Revised: 6/2013

Pertinent Sections of the 6080 Bylaws included herein are underlined and in italics.

Statement of purpose. This policy is to provide for consistency and continuity in the financial activities of 6080 consistent with generally accepted accounting standards. To that end, this contemplates that the district will be run in a business-like manner; that the accounting system will be consistent; that the Finance Committee will function; that the treasurer and auditor will make multi-year commitments; and that the bank account(s) will remain from year to year (not changed each year by the DG).

1. Definitions

- a) Subsidy -- Rotary service is voluntary. However the district desires to financially assist Rotarians who incur expenses in performance of certain duties by paying an expense subsidy "up to" an amount determined by the district in its budget. Subsidies may not necessarily cover all expenses incurred; excess expenses will be personal for the Rotarian. Rotarian may request payment of such subsidy by documenting expenses as required by the IRS.
- b) Reimbursement (reimburse) -- payment for actual expenses incurred with proper documentation
- c) Mileage -- shall be actual miles for authorized travel by personal vehicle times the appropriate rate in effect on the date of travel.
 - i) Rate for the DG shall be the IRS Standard mileage rate; [As of 2/1/12; \$0.555]
 - ii) Rate for others shall be 2 times the IRS Charitable mileage rate. [\$0.14 (x 2 = \$0.28)]
- d) Expenses -- shall be **ordinary, necessary and reasonable** (per standards of a conservative business person) expenses incurred for the conduct of district business.
 - i) Allowed Expenses -- see Appendix Allowed Expenses for details on what 6080 will pay.
- e) Documentation for payment -- Receipts are required for all expenses of \$75.00 or more (except mileage). A receipt is required for all hotel expenses regardless of amount.

2. Finance Committee shall safeguard the assets of the district fund by reviewing and studying the amount of the per capita levy and necessary expenses of district administration.

- a) Members. The Finance Committee shall consist of persons knowledgeable of Rotary and Rotary finance. Bylaws 7. *The Finance Committee shall consist of the District Governor, District Governor Elect, District Governor Nominee, the immediate Past District Governor, the District Treasurer, the incoming District Treasurer (if a new treasurer is needed), the Youth Exchange Treasurer (or Chair), and a Past District Governor appointed by the District Governor. The District Governor chairs this committee, except when the committee is considering the budget for the following year; in which case the committee shall be chaired by the District Governor Elect.*
 - i) The PDG appointed by the DG is a one-year appointment; person may be re-appointed.
 - ii) The DGN shall maintain record of the proceedings of Finance Committee meetings.
- b) Responsibilities. *Bylaws 7a. The Finance Committee shall establish and maintain financial policies and procedures, oversee administration of the District Funds, recommend the budget and per capita dues for the next Rotary year, accept the financial reports following the end of the fiscal year, including a Review Report performed by a qualified accountant (such District Auditor shall be appointed by the Finance Committee).*
- c) Bylaws 7b. *The District Finance Committee shall recommend a proposed budget and any changes to the per capita assessment for the next Rotary year; that shall be the primary responsibility of the District Governor Elect. The proposed budget shall be submitted to the clubs and to the incoming presidents before May 1. Any changes to the per capita assessment must be approved at a properly called district meeting.*

- i) The DGE shall have primary responsibility for the budget preparation, using standardized budget categories. The Finance Committee shall provide a report containing actual expenditures for the preceding three years for the purpose of preparing the budget.
- d) Bylaws 7c. The budget shall reimburse the ordinary and necessary expenses for the operations of the District including expenses of the District Governor and District Governor Elect. Further, the budget shall provide for subsidies to the District Governor and spouse for expenses, not paid by RI, to attend the Zone Institute, President Elects Training (PETS), and the RI convention, subsidies to the District Governor Elect and spouse for expenses to attend the Zone Institute, the International Assembly, President Elects Training (PETS), and the RI Convention, and subsidies to the District Governor Nominee and spouse for expenses to attend the Zone Institute, Presidents Elect Training (PETS), and the RI Convention.
 - i) See Appendix Allowed Expenses for details on what 6080 will pay.
- e) For a given fiscal year, the work of the Finance Committee begins approximately February 1 prior to the beginning of the fiscal year with preparation of the budget, and continues until the final annual reports are completed (approx. Oct 1 following the end of the fiscal year).
- 3. District Treasurer shall be a qualified accountant with Rotary experience. One year appointment, but for consistency and continuity re-appointment is anticipated. At least a 3 year commitment is desired.
 - a) Bylaws 5. The District Governor shall appoint a District Treasurer, who shall be a member of a club in District 6080, for a term coincident with that of the Governor. The District Treasurer may be re-appointed for additional terms. The District Treasurer shall have custody of all funds, accounting for it to the clubs annually, and perform other duties as pertains to the office of treasurer. Disbursement shall be approved by the District Governor. Upon retirement from office, the treasurer shall turn over to the incoming treasurer all funds, books of accounts, or any other District property. The District Treasurer shall make financial reports to the District Governor and to the District Secretary by September 30 for the year ending June 30. The District Secretary shall forward a copy of the year-end report to each club and each Past District Governor in the District
 - i) The Treasurer shall provide financial reports at least quarterly to the DG. Such reporting shall include profit statement and balance sheet. DG may involve the Finance Committee as desired.
- 4. District Auditor shall be a qualified accountant with Rotary experience and who is not involved with the regular management of district funds. One year appointment, but for consistency and continuity re-appointment is anticipated. At least a 3 year commitment is desired
 - a) Bylaws 7d. The Finance Committee shall appoint a District Auditor to review District finances for the previous Rotary year. The District Auditor shall give the District Governor and the District Finance Committee a Review Report and financial statement before October 1 for the previous year.
 - b) Annual financial reports and records shall be independently reviewed by a qualified accountant (the District Auditor). The Finance Committee shall accept the Accountant's Review Report and annual financial report and ensure appropriate tax reports are filed (Form 990).
- 5. Policies
 - a) The district shall have a district fund for the administration and development of Rotary. All clubs in the district must pay the per capita assessment to fund the District Fund. Any club that fails to pay its approved contributions to the district fund may have its membership in RI suspended or terminated by the RI Board.
 - b) Any changes to the per capita assessment must be approved by the incoming presidents at a properly called district meeting; such approval coming prior to May 31.
 - c) The Governor's Allocation from RI will be assigned to 6080 for direct deposit in the district fund.
 - d) Fiscal year begins July 1 and ends June 30.
 - e) Where funds are raised for a specific purpose, (Rotary Youth Exchange, Rotary Foundation (TRF), etc.) a budget of income and expenses shall be provided to the Finance Committee by March 15.
 - f) Reserve. Finance Committee will maintain a reasonable reserve balance to provide for unanticipated decreases in revenue or increase in expenses. The District Fund, and any other authorized fund of the District, such as Rotary Youth Exchange, should maintain a reserve balance of not less than one-fourth, nor more than one-half of the average of annual expenses for the prior three years.
 - g) A deficit shall not be budgeted unless the Finance Committee expressly approves use of reserves.

6. Banking Relationships

- a) Finance Committee must authorize all bank account(s) for the District, including those where funds are raised for specific purposes, such as Rotary Youth Exchange.
 - i) Banking relationship will be recommended by treasurer. The intent is that banking relationship will not be changed from year to year. Selection criteria includes: multiple locations throughout district; cost; interest accounts; convenience; electronic banking features; continuity.
- b) Bank accounts shall be held in the name of the District. The Treasurer and at least one other person authorized by the Finance Committee will be signatories on the bank accounts(s) of the District fund(s).
 - i) One signature is required for any withdrawal.
 - ii) Electronic features, such as on-line bill pay, can be used based on preference of the treasurer and advice of the District Auditor.
 - iii) No credit cards are issued in the name of District 6080.
- c) When funds for specific programs are kept in separate bank accounts, such as Rotary Youth Exchange, the district's Finance Committee must approve such accounts before such account is established. The bank account shall be held in the name of the District. The chair and treasurer of the responsible committee and the District Treasurer will be signatories on the bank account. The responsible committee shall determine whether more than one signature is required for any withdrawal. Activity and fund balances will be included in the district's financial reports and Form 990.

7. Government

- a) 6080 files Form 990 as required by US. EIN 43-1835623
- b) 6080 holds a Limited Exemption from Missouri sales and use tax. Missouri Tax ID 15922561

8. Accounting system.

- a) 6080 uses Quickbooks On-Line to record transactions for the District Fund.
- b) Chart of Accounts shall provide continuity for comparability among years and for effective 990 reporting. It should be kept as concise as possible while providing information for district leaders for programs, budgeting, and controls.
- c) Modified Cash basis. Transactions will generally be recorded a Cash-Basis (when receipt or disbursement occurs) with the exception at June 30 when year-end accruals may be advisable.
- d) Retention of Financial Records
 - i) Relevant files will be transferred to the then-current treasurer each time the position changes. Records will be retained for seven (7) years to ensure some semblance of order, and so that the current treasurer will have all records necessary to address issues, such as IRS notices, that may come 3 or more years after the fact. Year-end financial report and Form 990 shall be retained permanently.

9. Revenue

- a) Per Capita District Dues and PETS fee. The District Dues will be payable annually by 6080 Rotary clubs based on club membership as reported to Rotary International on the July 1 Semi Annual Report (SAR). District dues are due July 1 and delinquent after July 31. (DG Manual): "Any per capita established by the district is mandatory for all clubs". Rules of Rotary International shall apply to any club in debt to either Rotary International or to District 6080. [Note: 6080 dues are paid only once a year (July 1); RI dues are paid twice a year (July 1 and January 1)].
 - i) Invoices shall be sent to clubs by the Treasurer on or about July 1. Such invoice shall include per capita and for registration fees for PETS (for the club president-elect and secretary-elect).
- b) Rotary International Allocation Subsidy.
 - i) All allocations available from Rotary International shall be assigned by the DG/DGE for direct deposit in the District Fund. Subsidy includes:
 - (1) the DG Allocation (Form H with Reports A-E3),
 - (2) GETS (Form B for up to 3 nights lodging and 2 days meals),
 - (3) AG Training (Form E for up to 10% of DG Allocation), and
 - (4) New Club (Form I for up to ½ of admission fee).
 - ii) RI pays 70% of the estimated allocation in July and the balance after the DG documents eligible expenditures to RI (See Governor's Manual for further instructions and forms).

- iii) RI typically will not make any payments directly to a Rotarian. The District will pay allowed expenses of the DG and DGE when such expenses are incurred. Revenue from the RI Allocation helps provide cash to the District.
- iv) Should a DG not assign the RI Allocation to the district, that DG will receive no payments for expenses from the district.
- v) To maximize district revenue from RI, the DG and DGE are responsible for complete and timely filing for ALL amounts from RI to which the District is entitled. If a DG or DGE fails to file such reports with RI, the Finance Committee, at its discretion, may withhold district payments from the officer. DG should submit reports to RI for the WHOLE Rotary year even if RI has already remitted the final 30% of the allocation.
- vi) Any funds that are reimbursed by RI to any individual that have already been paid by the District will be immediately due and payable to the District.

10. Expenses and disbursements.

- a) Bylaws 7c: The budget shall reimburse the ordinary and necessary expenses for the operations of the District including expenses of the District Governor and District Governor Elect. Further, the budget shall provide for subsidies to the District Governor and spouse for expenses, not paid by RI, to attend the Zone Institute, President Elects Training (PETS), and the RI convention, subsidies to the District Governor Elect and spouse for expenses to attend the Zone Institute, the International Assembly, President Elects Training (PETS), and the RI Convention, and subsidies to the District Governor Nominee and spouse for expenses to attend the Zone Institute, Presidents Elect Training (PETS), and the RI Convention.
 - i) (DG Manual): "District budget shall include funds to support the governor and the governor-elect as they prepare for and perform the responsibilities of office. Besides official RI activities within the district (as detailed in information on the RI Governor's Allocation), special club or district events may require the governor's participation. In accordance with RI policy, the expenses associated with these additional activities should be covered by the club or district."
 - ii) "The district fund should also be used to defray the expenses of any visit to your district by the RI director for your zone or any other RI or Rotary Foundation officer invited to your district."
- b) What will 6080 pay? 6080 will consider as "allowed expenses" those items listed as "Eligible" by Rotary International PLUS additional items listed in Appendix: Allowed Expenses. Some allowed expenses may be subject to the limits of district subsidies.
 - i) The DG, DGE, and DGN shall be reimbursed for expenses incurred (including expenses for their spouse) to attend the Zone Institute and PETS and 6080 District Conference. Such expenses include event registration, mileage, lodging, and meals in transit.
 - ii) The DGE shall be reimbursed for incidental expenses (such as shipping and meals in transit) incurred to attend International Assembly. [Note: RI pays most expenses directly, such as registration, hotel, and transportation.]
 - iii) The district will pay a subsidy up to \$4000 (\$5000 for conventions outside North America) to each the DG, DGE, and DGN for expenses incurred (including those of their spouse) to attend the RI International Convention. This includes registration, transportation, lodging, meals, HOC, RI, and TRF events.
 - iv) Transportation may be via round trip coach plane fare or mileage, whichever is most feasible. Hotel is for nights during the scheduled event; food cost must be reasonable.
 - v) Other allowed expenses incurred by DGE in preparing for being DG include District Leadership Meeting, District Assembly, PETS, gifts for leadership, and mileage for club visits after February 1 of DGE year.
 - vi) Expenditures will be guided by the annual budget.
- c) Disbursement Process
 - i) Bylaw 5. Disbursement shall be approved by the District Governor.
 - ii) Any Rotarian incurring allowed expenses shall submit required documentation to the DG, who shall approve and forward the supporting documents to the Treasurer for payment.
 - (1) Documents can be scanned, emailed to DG, and forwarded by DG to Treasurer. Such documents shall be deemed as approved for payment by the DG.

(2) Requests for reimbursement must be submitted within 60 days of the event and in no case later than July 10.

(3) Treasurer shall send payment to the vendor.

iii) Finance Committee shall approve disbursements not authorized in the budget or by existing resolutions should such disbursements exceed 10% of the total expenses budgeted.

11. Other Accounts

a) Rotary Youth exchange

i) The Finance Committee hereby authorizes that Rotary Youth Exchange to have a separate bank account. Signators on the account shall be, at minimum, the RYE Chair, the RYE Treasurer, and the District Treasurer. One signature is required for disbursement.

ii) The RYE treasurer shall provide financial report, transaction register, and copy of bank statements to the District Treasurer quarterly by the 15th of the following month.

iii) Upon request, documents and transaction detail shall be available to the District Treasurer and/or the District Auditor.

iv) RYE operating results shall be included in the district's financial reports and Form 990.

b) 6080 TRF Grant Account

i) The Finance Committee hereby authorizes and directs the 6080 Foundation Committee to have separate bank account and to develop separate TRF Financial Management Plan which shall govern its operation, including signatures, reserves, records, etc.

ii) The TRF treasurer shall provide financial report, transaction register, and copy of bank statements to the District Treasurer quarterly by the 15th of the following month.

iii) Upon request, documents and transaction detail shall be available to the District Treasurer and/or the District Auditor.

iv) Form 990 reporting for TRF is yet to be determined.

12. District Conference. The biggest financial exposure for the district is the excess of expenses over revenues for the District Conference. The goal of the DG and the conference chair is to have the event break-even, though this has seldom happened in recent history. The conference chair should have experience in planning such events and the Chair and/or a member of the conference committee should have experience in negotiating contracts with the venue(s).

a) Negotiating and contracting with the venue should be done by a person experienced in such matters. This may be person(s) who planned previous conferences or who is involved in such matters as part of their vocation. Contracting with venue may be this person's only activity as part of the District Conference Committee.

b) DG's are always optimistic, but history should provide perspective about attendance and costs. Be realistic re: attendance and lodging expectations.

c) Guarantees to the venue, such as lodging room commitments, should be avoided and/or minimized.

d) The venue should invoice the District on open account for costs related to the event. Other expenses may be billed directly to the District for payment by the district, or may be paid by Rotarians who will be reimbursed by the District. Disbursements shall be approved by the DG.

13. Insurance. (DG Manual): "Districts and clubs in the United States are automatically covered by general liability and directors and officers/employment practices liability insurance through a program arranged by RI and paid for by all active US clubs through the semiannual report dues". Certificate of Insurance is available at www.rotary.org

14. District 6080 is not incorporated. However, districts may seek the RI Board's permission to incorporate as long as they have the support of at least two-thirds of their clubs. Benefits of incorporation include: protection of personal assets from potential business liabilities; (DG Manual): "continuity and consensus for decision making because the board of directors will be involved in short- and long- term decisions that affect the district".

15. Foundation contribution procedure will be communicated to clubs and members by the Foundation Chair via the website and/or other appropriate means.

16. Resources used in preparation of this policy include:

a) From Rotary International: Manual of Procedures (MOP); District Governor Training Manual (DG Manual); Club Treasurer's Manual; Standard Club Constitution and Recommended Club Bylaws.

b) Also, District 6080 Bylaws; other districts' rules of procedure and district leadership plans; consultation with accounting professionals.

17. Finance Calendar

- a) February – prepare budget with DGE; recommend per capita dues; approved by Finance Committee;
- b) March/April – budget and per capita request sent by DGE to president elects
- c) March/April/May– approval of per capita (at PETS, district assembly, or other meeting)
- d) May – send info to clubs re: RI and District dues to assist them in club budgeting
- e) July 1 (prox) – send dues invoices to clubs; including PETS registration. To be done with SAR.
- f) August 1– send reminders to delinquent clubs
- g) August 1 (prox) – Treasurer closes prior FY; provides info to Auditor
- h) August 31 (prox) – Auditor presents Review Report to Finance Committee
- i) September 30 (prox) -- Auditor files 990
- j) September 30 (prox) – DG & Secretary (for PDG) provides financial report to clubs
- k) October – financial report presented at District meeting
- l) October – send reminder to clubs re: filing deadline for club 990
- m) Quarterly or As requested – Treasurer reports to Finance Committee

Pertinent Sections of the 6080 Bylaws included herein are underlined and in italics.

1. Bylaws 5. The District Governor shall appoint a District Treasurer, who shall be a member of a club in District 6080, for a term coincident with that of the Governor. The District Treasurer may be re-appointed for additional terms. The District Treasurer shall have custody of all funds, accounting for it to the clubs annually, and perform other duties as pertains to the office of treasurer. Disbursement shall be approved by the District Governor. Upon retirement from office, the treasurer shall turn over to the incoming treasurer all funds, books of accounts, or any other District property. The District Treasurer shall make financial reports to the District Governor and to the District Secretary by September 30 for the year ending June 30. The District Secretary shall forward a copy of the year-end report to each club and each Past District Governor in the District.
2. Bylaws 7. The Finance Committee shall consist of the District Governor, District Governor Elect, District Governor Nominee, the immediate Past District Governor, the District Treasurer, the incoming District Treasurer (if a new treasurer is needed), the Youth Exchange Treasurer (or Chair), and a Past District Governor appointed by the District Governor. The District Governor chairs this committee, except when the committee is considering the budget for the following year; in which case the committee shall be chaired by the District Governor Elect.
 - a. The Finance Committee shall establish and maintain financial policies and procedures, oversee administration of the District Funds, recommend the budget and per capita dues for the next Rotary year, accept the financial reports following the end of the fiscal year, including a Review Report performed by a qualified accountant (such District Auditor shall be appointed by the Finance Committee).
 - b. The District Finance Committee shall recommend a proposed budget and any changes to the per capita assessment for the next Rotary year; that shall be the primary responsibility of the District Governor Elect. The proposed budget shall be submitted to the clubs and to the incoming presidents before May 1. Any changes to the per capita assessment must be approved at a properly called district meeting.
 - c. The budget shall reimburse the ordinary and necessary expenses for the operations of the District including expenses of the District Governor and District Governor Elect. Further, the budget shall provide for subsidies to the District Governor and spouse for expenses, not paid by RI, to attend the Zone Institute, President Elects Training (PETS), and the RI convention, subsidies to the District Governor Elect and spouse for expenses to attend the Zone Institute, the International Assembly, President Elects Training (PETS), and the RI Convention, and subsidies to the District Governor Nominee and spouse for expenses to attend the Zone Institute, Presidents Elect Training (PETS), and the RI Convention.
 - d. The Finance Committee shall appoint a District Auditor to review District finances for the previous Rotary year. The District Auditor shall give the District Governor and the District Finance Committee a Review Report and financial statement before October 1 for the previous year.

Appendix: Allowed Expenses

Adopted 4/11/2012 -- Revised 2013

6080 will consider as “allowed expenses” those items listed as “Eligible” by Rotary International PLUS the additional items listed herein. Some allowed expenses may be subject to the limits of district subsidies. Unless noted as Subsidy, payments are reimbursements.

Source: Appendix 10: Your RI District Governor's Allocation – District Governor's Manual 2013-14, Publication 233-en, page 4.20			These items are listed as “ineligible” by RI but are paid by 6080	These items are paid by 6080
Eligible Expenses as District Governor	Ineligible Expenses			
Report A — Printing and Photocopying <ul style="list-style-type: none"> • Business cards and stationery, letterhead, and envelopes • Production of governor's monthly letter • Copying of district-level election materials • E-newsletter subscription costs for governor monthly letter • Creation of Web site and Web hosting • Any RI or The Rotary Foundation publications or materials • Handouts and promotional materials for district meetings (team training seminar, district assembly, PETS, and district conference). 	<ul style="list-style-type: none"> • District directory • Greeting cards 	No additions		
Report B — Postage <ul style="list-style-type: none"> • Governor's monthly letter to club and district officers (if not done using online software) • Personal correspondence to clubs, assistant governors, and district committees • Materials to RI (expense reports, <i>Memos of Club Visit</i>, etc) • RI or Rotary Foundation materials • Promotional materials for District conference, PETS, and District Assembly • District-level election materials • Customs duties on materials sent from RI 	<ul style="list-style-type: none"> • District directory • Greeting cards and gifts 	No additions		

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Source: Appendix 10: Your RI District Governor's Allocation -- District Governor's Manual 2013-14, Publication 233-en, page 4.20		These items are listed as "ineligible" by RI but are paid by 6080	These items are paid by 6080
Report C — Office Supplies <ul style="list-style-type: none"> • General office supplies such as paper, envelopes, notebooks, pens, pencils, paper clips, staples, toner, ink cartridges, and USB drives. • Necessary computer software for Rotary business use, including online meeting software 	<ul style="list-style-type: none"> • Purchase or lease of equipment: (telephone, personal computer, laptop, printer, copier, projector, scanner, and digital camera) • Computer support services • Service contracts for computers or for other equipment • Repairs to computer or other equipment • Greeting cards and gift wrap 	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> •
Report D — Telephone and Fax <ul style="list-style-type: none"> • Monthly usage for each one of the following: phone, internet, fax and cell phone • Internet access (ie, AOL, ATT, MSN, Verizon, etc) 	<ul style="list-style-type: none"> • Installation of high-speed services, such as DSL, cable, or wireless • Installation of additional lines, (internet, fax, or phone) • Repairs 	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> •
Report E — Official Duties: Auto Travel Log & mileage <ul style="list-style-type: none"> • Official visit and any additional visits to each Rotary club • Planning, conducting, and attending your district conference • Attending membership seminar, PETS, district assembly, and district leadership seminar • Any Rotary Foundation-related meeting • District committee meetings or seminars • Travel associated with any RI or Foundation program (Group Study Exchange, Interact, and Rotary Community Corps) 	<ul style="list-style-type: none"> • Celebrations/parties (for holidays, installations, RI president or his representative visit or meeting) • Travel outside the district other than for own district conference or your district PETS if multidistrict • Travel to Rotary Institute, International Institute, RI Convention, or other District Conferences 	<ul style="list-style-type: none"> • Meeting in Missouri re: visit of RI president or his representative (registration, mileage, lodging) • District conference for 6040 or 6060 – registration, travel, lodging • Zone Institute – registration, travel, lodging, meals. Including those for spouse. • Subsidy for RI International Convention – more info below 	<ul style="list-style-type: none"> • Note: DG installations are traditionally paid for by the home club. • Mileage to club president installations • Awards at District Conference • SCRYE

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Source: Appendix 10: Your RI District Governor's Allocation -- District Governor's Manual 2013-14, Publication 233-en, page 4.20			These items are listed as "ineligible" by RI but are paid by 6080	These items are paid by 6080
Report F — Official Duties: Hotel/Meals <ul style="list-style-type: none"> • Hotel/lodging expenses while conducting official duties (see E) Hotel folio required for all hotel/lodging expenses, regardless of amount) • Personal meal cost for attendance at committee meetings, Group Study Exchange or RYLA events, etc. • Host/hostess gift in lieu of hotel (cannot exceed US\$25) 	<ul style="list-style-type: none"> • Hotel and meal expenses for spouse, partner, or any other individual • Expenses associated with activities not covered in E 	<ul style="list-style-type: none"> • Spouse expenses: Registration for PETS, Zone, RI Convention, 6080 district conference, Foundation Banquet, and special club events. Some are subject subsidy. 	<ul style="list-style-type: none"> • 	
Report G — Official Duties: Miscellaneous <ul style="list-style-type: none"> • Airfare needed to perform official duties • Ferry boats, taxis, trains • Tolls and parking fees • Visas and official permits • Registration fees for district conference, PETS, district assembly and District Team Training seminar. • Dry cleaning or laundry associated with official duties • Awards, theme pins, banners, frames, gifts, and plaques • Translation services or equipment • RI theme jacket 	<ul style="list-style-type: none"> • Automobile repair costs, oil, gas, car washes, etc. • Expenses related to Rotary Institute, RI Convention, and other District Conferences • Grooming services, such as haircuts and manicures, etc. • Medical expenses • Office space or office furniture (rental or purchase) • Secretarial or clerical services 	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> • PDG diamond lapel pin; diamond shall be no more than 24 point. 	

Appendix: Allowed Expenses

Adopted 4/11/2012 -- Revised 2013

<p>Eligible Expenses as District Governor-elect Below are reimbursable 12 months before you take office as governor:</p>		<ul style="list-style-type: none"> •
<p>Printing or Photocopying</p> <ul style="list-style-type: none"> • governor business cards and stationery, letterhead, and envelopes (Report A) • handouts and promotional materials for district training meetings including district team training seminar, district assembly and PETS (Report A) 	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> •
<p>Mailing</p> <ul style="list-style-type: none"> • <i>Club Officers' Kit</i> (225) to club presidents-elect for PETS, including custom duties (Report B) • promotional materials for PETS and district assembly (Report B) 	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> •
<p>Travel Expenses</p> <ul style="list-style-type: none"> • planning and conducting the district team training seminar, district assembly, and PETS, including personal automobile transportation (Report E), lodging and meal expenses (Report F), and necessary airfare and registration fees (report G) • conducting site visits for your district conference, including automobile transportation (Report E), lodging and meal expenses (Report F), and airfare (Report G) <p>Official Duties</p> <ul style="list-style-type: none"> • Theme pins, banners, gifts, RI theme jacket (Report G) 	<ul style="list-style-type: none"> • At PETS, includes mileage, registration, and hotel; including spouse • District Assembly: mileage, registration • mileage for club visits after May 1 of DGE year • 6080 District Conference – registration, travel, lodging, meals. Including spouse. • Note: Foundation banquet and DC's for other districts are not reimbursed. 	<ul style="list-style-type: none"> • Includes mileage to PETS planning council meetings • Mileage to club president installations • Zone Institute – registration, travel, lodging, meals. Including spouse. • Subsidy for RI International Convention – more info below • Leadership gifts, to \$25 each • Awards, theme pins, banners, frames, gifts, and plaques
<p>Below are reimbursable 6-months before taking office as governor:</p> <ul style="list-style-type: none"> • Phone, fax, internet lines/access and mobile phone account (Report D) • Necessary computer software for Rotary business use (Report C) <p><i>Note: Only the expenses outlined above are eligible for reimbursement from RI as a governor-elect.</i></p>	<ul style="list-style-type: none"> • No additions 	<ul style="list-style-type: none"> •

Appendix: Allowed Expenses

Adopted 4/11/2012 -- Revised 2013

Eligible Expenses as District Governor-Nominee		
Here is what is reimbursable 24 to 13 months before you take office as governor:		
<ul style="list-style-type: none"> • Printing of governor business cards and stationery, including letterhead and envelopes (Report A) • Travel expenses for conducting site visits for your district conference, including automobile transportation (Report E), lodging, meal expenses (Report F), and airfare (Report G) <p><i>Note: Only the expenses outlined above are eligible for reimbursement from RI as a governor-nominee</i></p>	<ul style="list-style-type: none"> • • No additions • 6080 District Conference – registration, travel, lodging, meals. Including spouse. • Note: Foundation banquet and DC's for other districts are not reimbursed. 	<ul style="list-style-type: none"> • • • Include mileage to Show Me PETS planning council meetings • At PETS, include mileage, registration, and hotel; including spouse • District Assembly: mileage, registration • Zone Institute – registration, travel, lodging, meals. Including spouse. • Subsidy for RI International Convention – more info below

Appendix: Allowed Expenses

Adopted 4/11/2012 -- Revised 2013

- Rotary service is voluntary. However the district desires to financially assist Rotarians who incur expenses in performance of certain duties by paying an expense subsidy "up to" an amount determined by the district in its budget. Subsidies may not necessarily cover all expenses incurred; excess expenses will be personal for the Rotarian.
- Rotarian may request payment of such subsidy by itemizing and documenting expenses as required by the IRS. Receipts are required for all expenses of \$75.00 or more (except mileage). A receipt is required for all hotel expenses regardless of amount.
- Mileage rate shall be 2 times the IRS Charitable mileage rate; \$0.28 (2 x \$0.14)

ALLOWED EXPENSES	
Assistant Governor (AG) -- Subsidy -- AG should file request for payment in August, February, and June of your AG year	<p>Subsidy</p> <ul style="list-style-type: none"> • <u>The following expenses are eligible in the 5 months prior to your AG year:</u> • District Leadership Training Meeting -- Mileage • PETS -- registration, lodging, mileage • District Assembly -- mileage, registration • <u>The following expenses are eligible during your AG year:</u> • Club visits and events (except your own club) -- mileage, meals, registration (includes visits in June before beginning of service year) • District seminars -- mileage, registration
Vision Coordinators District Trainers	<p>Subsidy</p> <ul style="list-style-type: none"> • Vision Training and Vision session at clubs -- Mileage • Zone Train the Trainer Institute, District Leadership meeting, Show-Me Planning Council, PETS, District Assembly, Foundation/ Membership seminar -- registration, lodging, mileage
Committee Chairs	<ul style="list-style-type: none"> • District Leadership meeting, PETS, District Assembly, Foundation/Membership seminar -- registration only
DCO	<ul style="list-style-type: none"> • District Leadership meeting, PETS, District Assembly, Foundation/Membership seminar -- registration, mileage. • Club meeting as speaker/trainer -- mileage
PDG's	<ul style="list-style-type: none"> • To encourage continued participation at the District level -- Registration for PETS, District Assembly, District conference, Foundation/Membership seminar. For PDG only; does not include spouse. Not Foundation Banquet. • To encourage PDG participation at Zone level -- One registration fee to Zone in any of the first three years after serving as DG. . For PDG only; does not include spouse.
RI International Convention -- Subsidy for DG, DGE, DGN -- includes expenses for spouse	<p>Subsidy</p> <ul style="list-style-type: none"> • The district will pay a subsidy up to \$4000 (\$5000 for conventions outside North America) to each the Governor, the Governor-elect, and the Governor-Nominee for expenses incurred (including those of their spouse) to attend the RI International Convention. • Includes Registrations, travel, lodging, meals, RI, TRF and HOC events and other reasonable and necessary expenses of attendance