

2014/11/22revised  
2015/02/10revised  
2015/04/16revised  
2015/06/20revised  
2016/01/20revised

## District 76 Conference Finance Guidelines

### I. Premises

Both of District 76's (D76) Spring and Fall Conferences are events held by D76. D76 accounting comprises both of the conferences. District 76 has the ultimate financial responsibility for the Conferences.

1. Here Conference Accounting means all revenue and expenses related to the conferences. D76 Accounting means all District 76 financial accounting
2. The Conference Committee shall have its own financial department and be responsible for the budget and management in order to avoid falling into the red. The conference expenses are to be settled in the conference account.
3. The D76 Trio shall explain the [District 76 Conference Guidelines] to the conference executive committee as soon as the committee is set up.
4. The conference budget should be approved by D76 at least 6 months prior to the conference. When D76 anticipates any losses, it may ask for budget modifications.
5. After the cabinet election, the outgoing cabinet should hand down its duties, including conference financial issues, to its successors.
6. The conference committee members, the D76 trio and the finance manager should communicate closely to conduct the conferences successfully.
7. These guidelines are based on the District Leadership Handbook and Governing Documents.

## 2. Bookkeeping

Toastmasters International recommends the accounting items in the Japanese section for use in conference bookkeeping.

Conference Revenue (収入)		Conference Expenses (支出)	
6025	Registration-Member registrations	7004	Badges & Pins
6025	Registration-Spouse / guest registrations	7008	Promotional Materials
6025	Late registrations	7010	Awards Expense (Trophies, Plaques, Ribbons & Certificates)
6025	Registration -Meal Events	7012	Supplies & Stationery Expense
6025	Registration-Speech contest	7014	Room Rental Event Expense
6025	Registration -Other	7016	Meal Event Expense
6025	Registration-Training	7018	Decorations Expense
6050	Refunds - Registration & Tickets	7020	Printing Expense
6055	Refunds - Other	7022	Audio Visual Expense
6060	Reimbursements - Registration & Tickets	7030	Photocopying Expense
6030	Sponsorship/Advertising	7042	Outside Contractor Expense
6035	Raffle	7048	Equipment Purchase Expense (Less than \$500)
6040	Auction	7070	Bank Charges & Credit Card Fee Expense
6010	Donation	7072	Sales Tax Expense (incl. GST, VAT, etc.)
6020	Other Revenue	7078	Food Expense
		7080	Gifts & Thank You
		7086	Miscellaneous Expenses
		7090	Equipment Rental

### 3. Revenue

- Registration-Member registrations (6025)

The fees participants pay

- Sponsorship / Advertising (6030)

1. You may collect sponsors who shall support the Toastmasters mission.
2. The sponsors must be approved by the D76 Director.
3. The methods of publicity and promotion must not be contrary to the law or to morality.
4. They should be allowed to promote themselves in an amount commensurate to the size of their contribution; however, it should not be at a level that causes discomfort to attendees of the conference.

- Incomes from sales (6020 Other Revenue)

1. Sales of promotional objects shall be allowed only for the financial support of the conference.
2. Any cost related to the sale of these promotional goods will be recorded as a conference expense, and will end eventually up as a D76 expense.  
Therefore, D76 must not purchase back the goods left unsold.
3. When the TMI logos are used on products, the approval of TMI is needed.

- Sale of invited speakers' products is not within the purview of contest accounting.

1. The speaker may sell the products, but only in accordance with TMI rules.
2. The conference can give just the opportunity and place for the speakers to sell their goods. Any financial dealings must not be made, such as buying invited speakers' goods in advance or stocking them.
3. It is explained in "Sale of Speaker's Products, District Event, District Leadership Handbook"

## 4. Expense

- DCM, ECM

1. The DCM and the ECM are held during both Conferences, but D76 is responsible for holding them. D76 shall pay all expenses related to the holding of the DCM and the ECM
2. The conference executive committee shall reserve venues and equipment and order lunch. Regarding lunch, the conference shall reserve lunch for attendees of the DCM and the ECM, as well as for conference attendees. (E.g. the conference executive committee is 100% responsible for the acceptance of lunch orders, money collection and payment to the luncheon-providers on behalf of D76. The expenses should be included in the conference accounting.)
3. The expenses shared with D76 shall be reported as item: District share.

- Expenses

Expenses are to be divided into the following two categories.

**A: Necessary expenses:**

- Outside Contractor Expense (7042): venue rental fee, etc.
- Advanced payments by the conference committee members – e.g. advanced payment for the reservation of accommodation at the National Olympics Memorial Youth Center or for party caterers.

D76 shall pay these expenses even when the conference accounting ends up in the red because these costs are inevitable and necessary. However, when a payment is more than ¥50,000, the District Director must approve it in advance

**Addition:** ownership of property bought during the conference

To purchase the things needed for the conference and could be used after the conference, the District Director must approve it in advance.

The conference committee members should make efforts to sell them to someone. If nobody wants to buy them, they will be the District 76's properties. The District Director will appoint someone who will keep them and they must be used effectively.

**B. Optional expenses:**

- Companion expenses (sightseeing trips, picking guests up, or dropping guests off).
- Accommodation expenses for the conference committee members.

- Taxi fare for the transport of materials
- “Thank- you” party after the conference of the conference committee members

1. The above expenses are paid from the conference funds, not from D76. The conference expenses are to be settled in the conference account.
2. Considering the priority and fairness of the each expense, the conference chair will decide which payments to approve and which the District Director must approve. A proper balance of the priority is required.
3. When conference revenue is not large enough to cover the optional expenses, or when the overall conference accounting ends in a deficit, D76 will cover the losses with the approval of the D76 Director.
4. If an expense is paid without the D76 Director’s approval, it might not be reimbursed by D76. It is recommended that all expenses be handled very carefully.

- Taxi to be used for material sharing

1. When it is difficult to use a delivery service, and a taxi is needed to carry materials to the conference, a taxi may be used with the approval of the Conference Chair. Taxi fare is reported not as “commuting expense”, but a “transportation cost”.
2. However, public transportation should be the first priority, and taxis should be avoided as much as possible.

- ”Thank-you” party of the conference committee members after the conference surplus.

The party expenses could be paid from the conference surplus. But it must satisfy the following conditions.

1. it must be within the surplus.
2. It must be not only for drinking party but also it must be a chance to reflect the conference and take notes to improve the conferences in the future, which must be submitted to PQD.
3. The expenses must be Max. ¥ 50,000
4. Priority of the party expenses and commuting fees of the members shall be divided the conference chair.

### **C: Transportation fee**

#### Transportation fee reimbursement rules

Conference committee members’ commuting expenses shall be paid with the conference funds. D76 officer commuting expenses shall be paid by D76.

1. The conference committee members’ commuting expenses shall be paid from the conference surplus.
2. If the conference account balance is insufficient to pay the conference committee members’ commuting expenses, D76 shall pay some percentage of the

expenses, which the District Director decides is appropriate.

3. All reimbursement requires proper supporting documents (receipts or explanation).
4. Transportation expenses do not include accommodation fees.

●Guest Related Expenses

Guest related expenses are limited to the following Case 1 and Case 2 scenarios.

1. A written agreement between the guest and conference officials or between the guest and D76 must be signed in advance. The written agreement must be made two months prior to the conference
2. All arrangements should be made in writing, with all proper supporting documents and receipts ready to be made available upon request. (See 5. Report of revenue and expenditures)
3. Any family that accompanies a guest will not themselves be considered as official guests. Therefore, neither the conference nor D76 will pay for them.

**Case 1: Conference Guests(Guests The Conference Committee invite)**

All expenses related to the guests the conference committee invites should be paid from the conference funds.

1. All expenses should be paid according to Table A
2. Great efforts should be made to decrease the cost of flights and accommodation by sharing the guest with the other Districts.
3. Any expenses which are not covered in Table A should be approved by the Conference Chair in advance. An expense might not be reimbursed without prior approval. All expenses should be handled very carefully.

**Case 2 : Guests invited by D76**

All expenses related to the guests D76 invites should be paid from D76 funds.

1. All expenses should be paid according to Table A
2. Any expenses which are not covered in Table A should be approved by District Director in advance. An expense might not be reimbursed without prior approval. All expenses should be handled very carefully.

Table A														
Expenses related to the guests (As of December 2015)														
		Flight Economy only	Hotel Max 6 nights	(meals)	(Conference)		Transportation fee							
				Breakfast-lunch-dinner	Application fee	Party fee (Fri. & Sat.)	Air port⇔ hotel Round trip	Hotel ⇔ venue Round trip	Sightseeing as a part of the program (usually on Fri.)	One day Sightseeing After the conference (usually on Mon.)	Club visit	Company visit		
Guest the conference invites	guest	Former International officers high-ranking contest prizewinners.	Conference funds	Conference funds	Conference funds (Breakfast included in hotel fee) Lunch + dinner= Max 5,000/day	Free	Conference funds	Conference funds	Conference funds	Conference funds	Conference funds	Conference funds (Max5,000yen)	organizer (District or club)	左同
		Current international officers, WHQ staff	WHQ	WHQ		Free	Conference funds	WHQ	WHQ	Conference funds	conference funds (Max¥5,000)	organizer (District or club)	District	
	Guest Support	Conference committee member	Not applicable	Not applicable	Not applicable	Guest	Guest	Conference funds (1person) following conference rule	Conference funds (1person) following conference rule	Meeting place ⇔ hotel Conference funds (1person) following conference rule	Conference funds (Max5,000yen)	Not applicable	Not applicable	
		District officer	Not applicable	Not applicable	Not applicable	Guest	Guest	District	District	Not applicable	District (Max5,000yen)	District	District	
Guest D76 invites	guest	Current international officers	WHQ	WHQ	District (Breakfast included in hotel fee) Lunch + dinner= Max 5,000/day	Free	District	WHQ	WHQ	District	District (Max5,000yen)	organizer (District or club)	District	
	Guest Support	District officer	Not applicable	Not applicable	Not applicable	Guest	Guest	District	District	Guest	District (Max5,000yen)	District	District	
		Conference committee member	Not applicable	Not applicable	Not applicable	Guest	Guest	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	

**Note**

International officers mean international officers and international directors. International officers are International President, International President-Elect, First Vice President, Second Vice President and IP International President.

1. WHQ staff means CEO, COO of Toastmasters International
2. Flight tickets must be economy class
3. The applicable period is the conference period and two days before and after of the conference (usual case: 7days / Wed. Thur. Fri. Sat. Sun. Mon. Tues.)
4. lunch and dinner during the applicable period will be payed from the funds of the conference or district which invites the guests)(Max5,000yen/1day)
5. Hotel lodging fee Max: average : ¥20,000/day
6. Hotel fee Max/Ave. ¥ 20,000/day distance between the hotel and venue should be within5km.
7. If the guest want to use a taxi between the hotel and the vnu, the taxi fee should be Max. ¥ 2,000 without support



- Keynote speaker

1. 100% of transportation fees are paid from the conference funds.
2. Gifts should be limited to TM goods, following TM rules.

However, if the Keynote speaker or special guest generates a large public relations value, any gifts, can be reported as an advertising expense.

- C & L award

1. The C & L award is provided within the jurisdiction of D76. Therefore, 100% of the necessary expenses, such as the transportation fees, shall be paid from D76 funds.

2. Gifts should be limited to TM goods, following TM rules.

However, if the recipient of C &L award generates a large public relations value, any gifts, can be reported as an advertising expense.

- Hall of Fame

1. The Hall of Fame falls within the jurisdiction of D76. Therefore, 100% of the necessary expenses, such as the transportation fees, shall be paid from D76 funds.

- Speech contest certificates and trophies.

1. Certificates of participation, winner certificates and trophies are provided by D76.
2. Printing and carving costs shall be paid from the conference funds.

- Large advance payments

1. As stated above, D76 shall pay all necessary costs related to the conference after the final settlement of the conference account. However, when a large advanced payment needs to be made – such as for venue rentals – before the conference account is settled, D76 will pay with District Director's approval. Receipts or documentation must be provided.
2. The conference committee should consider that it takes time to send payments more than 1,000,000yen.
3. D76 does not pay accommodation fees or personal expenses of general participants. But, if it happens that the advanced payment is made to avoid conflict or other inconveniences, the conference committee must get District Director's approval in advance. All advanced payments must be reported in the conference accounting.

## 5. Report of revenue and expenditures

### ●Revenue

1. All income must be recorded in the D76 account book by depositing the funds into the D76 bank account. There is no limit on the number of deposits. TI requires this so that it makes the accounting clearer.

2. All payments must be made from the D76 account. Making a payment before money is deposited in the D76 account is absolutely not allowed.

### ●Expenditures

1. Voucher must always be submitted to D76 for reimbursement.

2. The vouchers may be submitted before the settlement of the conference account.

3. One voucher per item should be made.

4. The rate reimbursement of optional expenses shall be decided on after the settlement of the conference accounting. After this, reimbursement to the payer may be completed.

5. Vouchers containing various small expenses should not total more than 50,000yen. This is to expedite payment of the vouchers.

### ●receipt

1. Original receipts must be provided even if the good or service comes to only one yen. All the conference committee must be reminded of this. Except for, transportation receipts, which cannot always be provided, proceed with detailed documentation.

2. Receipts must be submitted on A4 sheets

3. Paste all receipts to an A4 sized piece of paper – all receipts pertaining to only one expense, should be pasted on the same page, in the same order they appear on the voucher.

4. It is suggested that you scan the voucher and the receipts before submitting them, and keep copies for your records. Send the original copies of the voucher with the receipts to the finance manager.

5. Reimbursement for transportation costs will be made after the account is settled, so please submit your receipts or other documentation at this time.

6. According to International policy, even small expenses require documentation to keep the conference account accurate and clear

7. If you use your private car, please record total number of kilometers driven.

The rate of reimbursement will be decided by D76 at a later date and paid from the conferenced fund.

## **6. Report**

1. All revenues and expenses must be entered in a financial report and submitted to D76. When it is received by D76, it is recognized as a formal report.
2. The conference financial report is just a report submitted to District 76 and generally not open to the public. The formal report to members is included in the financial report presented by the finance manager at the DCM. If the conference committee prepares a separate report for any outside parties, it must be discussed with and approved by D76.
3. The report shall be used as a basis to help make decisions about the rate of reimbursement and as for preparation for the next conference.

## **7. Additional information and case examples**

Here is the example of how D'6 handled the Invitation of our main guest to the Spring Conference in 2012. We invited Craig Valentine to Spring Conference in Makuhari in 2012. Craig was to leave the US for Australia to attend the District 71 and 72 conferences before arriving in Japan, D76. He returned to the US from Japan. The flight fees were divided between the three divisions. At first he wanted to travel first-class, but he was convinced to fly economy class. He reserved the flights by himself, and D76 reimbursed him for his expenses from Reserved Funds kept by WHQ. (That prevented D76 from exchange rate issues.)

## **8. Finance between Districts**

When we share VIP Guests with the other Districts, we may share the costs. So, D76 will need to arrange payment to cover these costs. In this case, we ask the TI financial department to pay from our District Reserve Funds will to help decrease transfer or exchange rate fees.

Added after Fall Conference 2015 (Dec.20, 2015)

<p>P4. A: Necessary expenses</p>	<p>Addition: ownership of property bought during the conference          To purchase the things needed for the conference and could be used after the conference, the District Director must approve it in advance.          The conference committee members should make efforts to sell them to someone. If nobody wants to buy them, they will be the District 76's properties. The District Director will appoint someone who will keep them and they must be used effectively.</p>
<p><b>P4.-5</b> "Thank-you" party of the conference committee members after the conference surplus.          The party expenses could be paid from the conference surplus. But it must satisfy the following conditions.</p>	<ol style="list-style-type: none"> <li>1. It must be within the surplus.</li> <li>2. It must be not only for drinking party but also it must be a chance to reflect the conference and make documents to improve the conferences in the future, which must be submitted to PQD.</li> <li>3. The expenses must be Max. ¥ 50,000</li> </ol>
<p><b>P8.</b> Table A Note</p>	<ol style="list-style-type: none"> <li>6. Hotel fee Max/Ave. ¥ 20,000/day distance between the hotel and venue should be within 5km.</li> <li>7. If the guest wants to use a taxi between the hotel and the venue, the taxi fee should be Max. ¥ 2,000 without support</li> </ol>