

**ZONTA INTERNATIONAL DISTRICT 11 REIMBURSEMENT GUIDELINES AND
ACCOUNTING PROCEDURES**

As amended and approved by the District # 11 Board on September 28, 2006

I. GENERAL INFORMATION

Expense vouchers must be itemized and have receipts attached, except for meals as indicated below. Expenses for conference should be itemized on separate vouchers from general expenses. Reimbursable expenses, in addition to those specified in these reimbursement guidelines, shall include telecommunication toll charges, postage, printing, supplies and typing services when incurred for the district.

District payment for hotel accommodations for District Board members shall be one-half of the double occupancy rate except that the district shall pay for a single room (1) when the number of Board members requiring accommodations is uneven and it is not feasible for a Board member to share a room with another Zontian attending the event; and (2) for the governor at the district conference and the Board meeting immediately preceding it. If a Board member requests a single room, she shall pay the difference between one-half of the double occupancy rates and the single room rate.

Miscellaneous charges (cleaning, personal telephone calls, etc.) added to hotel bills are considered personal expense and shall not be reimbursed. Reasonable amounts for gratuities (maid, bellman, etc.) shall be allowed.

Vouchers shall be submitted to the governor for approval before any reimbursement by the treasurer.

Vouchers shall be submitted as soon as possible after the expense is incurred, with the exception of small expenses of committee chairmen, but in all cases not later than May 15 of each year to facilitate closing of the books on May 31.

II. DISTRICT OFFICERS

A. Board Meeting Attendance

1. Travel by most economical mode of transportation. Tourist class when traveling by air or rail. When traveling by private automobile, per mile plus toll charges and parking. Airport limousine to hotel/meeting place to be used whenever feasible. Car rental if more feasible.
2. Accommodations -- double occupancy basis. Single rooms may be requested with officers paying the difference in the rates.
3. Meals -- per day, if needed. Receipts need not be submitted for meals. Allowance includes gratuity.
4. Transportation expenses, additional hotel charges if any, and all meals incurred in attending pre- and post- conference Board meetings shall be charged to Board meeting expense and paid by the district treasurer.
5. Attendance at pre- and post-conference Board meetings shall be reimbursed for the district parliamentarian as outlined above. Expenses of the district parliamentarian for attendance at other Board meetings as requested by the governor shall be reimbursed as outlined above.

B. Conference Attendance

1. Conference registration, hotel and conference meals for District Board, district parliamentarian, shall be paid by the district.
2. Conference registration, hotel and conference meals for the international representative shall be paid by the district from conference funds.

C. Club Visits -- Area Directors shall make 1 official visit to each club in their area each biennium.

1. Area directors will be reimbursed for official visits as for Board meetings, except that if the area director must incur hotel expense at a single occupancy rate, this rate shall be reimbursed. The club being visited shall pay the cost of the area director's

- meal at the official club visit. It is preferred that the hostess club provide lodging for the area director whenever possible.
 - 2. Additional official club visits by the area directors or visits to clubs by other officers shall directed by the Governor.
 - 3. Visits to act as installing officer at a club's installation program shall be reimbursed by the club visited.
 - 4. Attendance at charter presentations shall be reimbursed for the governor or her designee and for the current area director. Previous area directors may be reimbursed with prior approval by the governor.
- D. Convention Attendance: The International Convention expenses of registration, transportation, hotel, and meals for the governor will be paid from District funds. The budget shall include at least a \$1,000 reimbursement for the same expenses for the Governor-elect. However she may be reimbursed up to the full amounts allowed in these Zonta International District 11 Reimbursement Guidelines and Accounting Procedures from District current biennial excess funds upon 2/3 vote of the District Board-

III. DISTRICT CONFERENCE

Follow current District Board Policy in the Conference Guidelines regarding financial responsibility of the District Treasury, any advances to the host club, and items that the registration fee is to cover. Any income over expenses for a conference shall go into the Conference Reserve Fund.

IV. AREA MEETINGS

All area meetings must be self-supporting with the exception that registration fees, meals, travel and room expenses when necessary for the sponsoring area directors and for the governor or her designee shall be paid from district funds. Any income over expenses for an area meeting shall go into the Conference Reserve Fund.

V. ACCOUNTING PROCEDURES

- A. The accounting method is Cash Basis
- B. **The accounting year is June 1 through May 31**
- C. **Record Keeping:** At the Mid-Winter Board Meeting of 1/27/96, the Board authorized the purchase of Quick Books accounting software to be passed from Treasurer to Treasurer. The current Treasurer will see to the proper registration of the software, and the out-going Treasurer will remove it from her computer. The District Roster is maintained on a database, so that the Governor can be provided with mailing labels.
- D. **Closing Entries:**
 - 1. Revenues from Area Workshops are transferred to the Conference Reserve Account. Deficits are transferred from the Conference Reserve to the Operating Account.
 - 2. Revenues and deficits of District Conferences are handled in the same manner. Area Workshops and District Conferences should break even, however this is rarely possible due to advance estimated and uncertain registrations.
 - 3. Net proceeds from Special Fund Raisers should be transferred to the Account that they are raised for, **as directed by the District Board.** i.e. District Pins, earrings, and the Conference fundraiser may be designated in the budget for operating expenses to keep dues down, or may have been designated to O&E, for example.
 - 4. The year-end Operating Fund balance should be Zero (\$0.00). This is done by either transferring to or from the Operating Fund Reserve Account.
- E. **Annual Review:** After the books are closed, the Treasurer should have the records reviewed in compliance with the Bylaws of Zonta International. **This review is required to be presented at District Conference. A copy also needs to be sent to Zonta International prior to August 30.**
- F. **Liability Insurance,** if deemed appropriate by the Board shall be arranged and secured by the Treasurer
- G. **Authorized use of Reserves:** The District shall maintain the following reserve accounts:
 - 1. Conference Reserve: This reserve will include the start up funds necessary for a club sponsoring the annual conference, including fees that maybe incurred if event has to be

cancelled and if conference has a deficit or shortage. This fund is expended by the Treasurer only upon approval of the Governor.

2. **Organization and Extension Reserve:** This reserve will include assistance in getting new clubs formed, including Z Clubs and Golden Z Clubs. The necessary form, Funding/Service Request Form, requires approval by the Governor, Lieutenant Governor and Area Director.
3. **Field Service Reserve:** This reserve will include assisting clubs who are failing and required district assistance to strengthen membership and/or club management, including assisting clubs with payment of dues when affected by disasters. The necessary form, Funding/Service Request Form, requires approval by the Governor, Lieutenant Governor and Area Director.
4. **Rosa E. Fiol Reserve:** This reserve will exist as long as it is funded. For a description of the reserve, see “Awards and Scholarship Policy and Procedures”.
5. All interest received from interest bearing accounts shall be transferred into the operating checking account.

H. Transfer of Records to the Incoming Treasurer: See the District 11 Rules of Procedure.

- VI. **REVISIONS AND AMENDMENTS:** The Reimbursement Guidelines and Accounting Procedures may be amended by a 2/3 vote of the District Board. All previous Board policies may also be amended, changed, clarified, or deleted by action of the current Board. Such changes should carefully be noted in the minutes and inserted into the current Board Policy Manual.