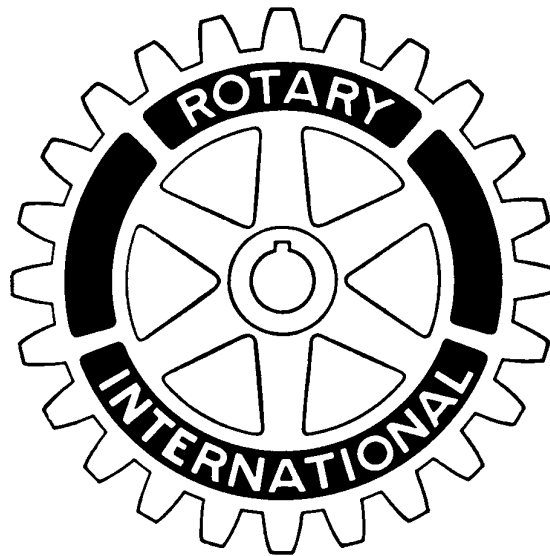


***ROTARY  
INTERNATIONAL  
DISTRICT 9690 Inc.***

**ABN 18 118 819 934**

**INC9890892**

**Incorporated 26<sup>th</sup> February 2009**



**DISTRICT  
ADMINISTRATION  
POLICY AND  
PROCEDURES**

The Policy and Procedures was approved by the District Committee of the Association at its meeting on Wednesday 4<sup>th</sup> November 2009 for presentation and adoption at the Annual Resolutions Session at the District Conference on Saturday 20<sup>th</sup> March 2010.

# *DISTRICT COMMITTEE OF THE ASSOCIATION*

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# DISTRICT COMMITTEE OF THE ASSOCIATION

## Function of the District Committee of the Association

The purpose, and function, of the District Committee of the Association is:

- to advise and assist the District Governor, District Governor Elect and District Governor Nominee regarding all aspects of District finance and administration.

## Composition of Committee

- A. The District Committee of the Association shall be composed of the following Rotarians;

District Governor (Chairman)

District Governor Elect

District Governor Nominee

District Treasurer

District Secretary/District Administration Officer

The most recent Past District Governor who served in District 9690

Three Club Representatives

District Governor Elect's Secretary/District Administration Officer

District Governor Elect's Treasurer

- B. Club Representatives - selection of:

- i) Clubs shall be requested to nominate Rotarians with the following qualifications:

- Past President of a Rotary Club (serving a full term as President);
- Experienced in Administration and Financial Control;
- Working Rotary knowledge in District 9690.

- ii) The appointment as Club Representative to the District Committee of the Association shall be for a period of three years

- iii) The Zones to elect Club Representatives shall be on the following geographical groupings; (Refer to District Regulations for Clubs)

ZONE 1. By combining Zones A and B used for the Nominating sub-Committee for District Governor

ZONE 2. By combining Zones C and D used for the Nominating sub-Committee for District Governor

ZONE 3. By combining Zones E and F used for the Nominating sub-Committee for District Governor

- iv) Each Zone is able to elect one Club Representative. Each Club may make only one nomination and that is for the Zone in which the Club is located.

- v) Filling A Vacancy

The District Committee of the Association shall invite nominations from the Clubs in the Zone in which the vacancy has occurred.

- the nominees shall be submitted for election by the Club Presidents at a monthly Presidents' Meeting
- a majority of those attending the meeting will determine the outcome
- the vacancy shall be filled within two months of any resignation being received.

- vi) The election of the Club Representatives shall be held at the Annual Resolutions Session for the District Conference and they will join the Committee on the 1<sup>st</sup> July following their election.

- vii) Following the election of the first Club Representatives (December 2005) it was mutually agreed that:
- the selected Club Representative for Zone 1 would serve until 30<sup>th</sup> June 2007:
  - the selected Club Representative for Zone 2 would serve until 30<sup>th</sup> June 2008 and
  - the selected Club Representative for Zone 3 would serve until 30<sup>th</sup> June 2009

This will allow a rotation of Club Representatives so as to provide continuity of knowledge on the Committee.

- viii) Nominations can only be made from the Zone that, at the time of election, is not currently represented on the District Committee of the Association. A retiring Zone Club Representative is eligible to re-nominate for the position made vacant by his/her retirement.
- viii) If more than one nomination is received from the Zone at the time of election then a ballot shall be held at which only the voting delegates from the Clubs within the Zone shall be eligible to vote.

### **Meetings**

It is required under our Rules that the District Committee of the Association must meet at least four times a year.

- the District Governor shall be Chair of all meetings
- if the District Governor is unable to attend the meeting then the District Governor Elect shall chair the meeting

### **Circulars and Newsletters**

Members of the District Committee of the Association are to be included in the distribution list for the District Governor's Newsletter and of all circulars to Club Presidents.

## **FINANCE**

### **Purpose**

This section should be read in conjunction with the Regulations for The District Administration Fund, details of which are outlined elsewhere in this Policy and Procedures document.

The operation of the District Administration Fund ('the Fund') is governed by Regulation 1 of the District Regulations. These Policies and Procedures are to be read in conjunction with those Regulations and, in the case of any inconsistencies, the Regulations shall prevail.

The purpose of the Fund:

- is to collect dues from Clubs in the District
- is to use those dues to pay the expenses of administering the District

The Fund:

- is not a charitable fund
- does not have any Charitable Fund Raising Authority
- cannot legally raise funds for charitable purposes
- charitable donations should therefore not normally be made from the Fund

However, in exceptional circumstances a donation from the Fund may be made with the approval of the District Committee of the Association.

The Fund is also authorised to provide funds to finance the administration expenses of the sub-Committees of District Approved Projects and Programs, as defined in the District Regulations.

**NOTE:** District 9690 is registered for GST, ABN 18 118 819 934.

### **Claims, GST, Invoices**

All claims made to the District Treasurer against any item in the Annual District Budget must be in writing, clearly setting out the details of the claim and supported, by GST Tax Invoices.

### **Auditor**

- i) An Auditor shall be recommended by the District Committee of the Association and voted on at the Annual General Meeting. The Auditor shall also be responsible for the audit of all District sub-Committee accounts.
- ii) A suitable remuneration package shall be negotiated prior to the appointment.
- iii) The Auditor shall also be available to assist the District Treasurer in matters of Goods and Services Tax (GST) and other Government and/or accounting requirements.

### **Annual District Budget**

The District Governor Elect, with the help and guidance of the District Committee of the Association, will prepare an Annual District Budget (with Explanatory Notes) for the ensuing year, setting out the proposed District Levy and Dues, as provided for in the Regulations for the Fund.

The District Governor Elect, with his/her District Treasurer will:

- present the Budget in writing (with explanatory notes for each item of income and expenditure) to the incoming Club Presidents at PETS for discussion
- after discussion of the proposed Budget at a regular Club meeting, the District Governor Elect should be notified of the Club's decision at the District Assembly

The District Governor may authorise expenditure in accordance with the Annual District Budget. Any other payments not authorised by the Budget, in excess of the total amount allowed by the Budget, may be made only with the approval by the majority of the District Committee of the Association present at the meeting.

The District Governor's authority to authorise additional expenditure is not to exceed 10% of the current year's Budget.

The District Budget must be prepared and approved in accordance with District Regulation 1. Neither the District Governor, nor any other Rotarian, may commit the District to any expenditure not included in the Budget, without the prior approval of the District Committee of the Association, including expenditure on activities where expenses are to be covered by anticipated income.

The Committee has authority to authorise expenditure in excess of budget and to reallocate the budget between categories of expenditure, provided that there is no recourse to Clubs for additional contributions, where Regulation 1 applies.

### **District Dues Assessment**

On the basis of the proposed Budget, available District funds and the size of the membership of the District, the District Committee of the Association in association with the District Governor Elect shall recommend the amount of per capita contribution.

- The Budget and the recommendation shall be distributed to all Clubs at least 30 days prior to the District Assembly. The District Governor Elect and his/her District Treasurer shall present the Budget and the recommendations to a meeting of the incoming Presidents at the above District Assembly for their final approval.

### **District Dues Approval**

- The procedure to be followed to approve the District Dues is defined in RI Bylaws 15.060.

### **District Dues (Pro-rated)**

Pro-rated per capita District dues shall also be payable in the District in respect of new members on the same basis as pro-rated per capita dues are payable to RI.

### **Accounts for District Dues**

The District Treasurer will send to each Club, a Tax Invoice showing the amount of the per capita District Dues and the Club will calculate its amount due based on the membership of the Club as at 1st July and 1st January at the rate approved in the Annual District Budget.

**NOTE:** When the District database of members is in place the District Treasurer will forward a Tax Invoice, together with a list of the Club's members (as per the database), to each Club in the same manner as Rotary International does.

### **District sub-Committee Budgets**

All District sub-Committees will be required to prepare a budget by the 31<sup>st</sup> December each year for the forthcoming year, which will be presented, to the District Governor Elect and his/her incoming District Treasurer to enable the incoming Governor to compile his/her budget for presentation to, and approval by, the District Committee of the Association. District sub-Committees are entitled to reimbursement of expenses relating to the work of that sub-Committee, up to the amount approved in the Annual District Budget, on a written claim as set out above.

The District Governor may approve an advance to a District sub-Committee against the amount approved in the Annual District Budget, but the sub-Committee is required to account for the amount subsequently by supplying a written claim as set out.

If a District sub-Committee has a surplus at the end of the financial year then the allowance from District for the ensuing year will be the difference between the surplus and the budget amount.

Any additional expenditure in excess of budget must be approved by the District Committee of the Association prior to expenditure.

District sub-Committee Budgets relate to the District Governor Elect's year. However, as the sub-Committee structure may change with the changeover of District Governors and therefore may not be established in the prior year, the Budgets should be established by the existing sub-Committee. Therefore, the current District Governor should seek the information on behalf of the District Governor Elect directly with a copy to the Service Chairs. The information should be requested by end of October to allow discussion at normal scheduled sub-Committee meetings prior to the submission deadline of December 31<sup>st</sup>.

### **Avenues of Service Allowance**

Each Avenue of Service will be allocated a small Budget allowance to cover miscellaneous minor expenses. The Fund will also provide funding for the administration expenses of District Approved Projects and Programs.

### **Rotaract**

The Fund will also meet the cost of providing District trophies, but not the cost of presenting them, and budgeted Avenue of Service activities, such as the District Rotaract Representative Training.

### **District Secretary/ Administration Officer and District Treasurer Allowance**

The District Secretary/Administration Officer and District Treasurer will be allocated a small Budget allowance to cover miscellaneous minor expenses.

### **Multi-District Project Approval**

Where any multi-District project may involve the District Committee of the Association and/or Clubs in financial outlays the District Governor shall seek the advice of the District Committee of the Association and obtain approval before committing the District.

### **District Governor's Allowance and Expenses**

The District Governor receives an allowance from Rotary International to cover the items listed under RI Budget for District Governor section, refer below.

The District will meet as per the approved budget:

- the Governor's other costs including the balance of Newsletter and office expenses
- a car mileage allowance for attending District meetings and activities, other than the Official Club visit

The District will also pay for the following items, to promote the International Theme:

- Theme ties/scarves for the District Executive, Assistant District Governors
- Presidents' Theme badges
- Banners – 2 large and 2 small for use at District functions.

**Note:** These expenses, incurred by the District Governor Elect, will be expensed in the year the money is spent.

The District Governor will be reimbursed to the amount approved in the Annual District Budget for providing leadership in the District, and on those activities excluded from the RI District Governor's allowance.

This amount is to include the cost of attendance at the annual Rotary Zone Institute and will include travel, accommodation and meals while on District activities; entertainment; stationery, clerical and communication expenses relating to District activities.

The District Governor's Allowance and Expenses budgeted amount may be increased on an annual basis to at least the level of the current Sydney CPI as at 31<sup>st</sup> December each year. Any greater increase in the amount is to be approved by the District Committee of the Association.

### **Re-imburement of Allowances and Expenses (District Personnel)**

All claims for re-imburement of allowances and expenses for District personnel will be processed by the District Treasurer and supported by a detailed statement and include Tax receipts where possible so as to facilitate GST refunds.

### **RI Budget for District Governor**

The Budget set by RI for the District Governor at the beginning of his/her term of office does not form part of the funds administered by the District. The District Governor is accountable to RI directly for the RI District Governor's allowance.

It should be noted that only those expenses relating directly to the District Governor's role as the representative of RI are a charge on this Budget. Expenses relating to District or other activities are specifically excluded. The items specified by RI are:

- District Governor Monthly Newsletter (2 per Club, 2 for RI, copies for PDGs and District Chairs. Up to 8 pages in black and white
- Telephone, fax, internet service (except equipment and dedicated line) – we will adopt the RI policy of a percentage claim for telephone, fax and internet
- Stationery and postage, printing supplies
- Travel at the RI formula rate – we will adopt the RI policy for mileage allowance and use the RI variable rate
- Accommodation, and meals when involved on one Official Visit to each Club

- District training (pre PETS, PETS and District Assembly)
- District Conference
- Clerical and communication expenses in connection with reports and correspondence required by RI
- Dinner fees paid at other Club meetings are claimable if not a make-up visit

### **Assistant Governor Allowances**

Each Assistant Governor will be allocated a small Budget allowance to cover miscellaneous minor expenses.

### **District Governor Elect/Nominee Expenses**

The Fund will meet the office expenses (postage, telephone, stationery, etc.) of both the District Governor Elect and District Governor Nominee up to the amounts approved in the Budget.

For the cost reimbursement for the annual Rotary Zone Institute refer below.

### **Allowances to District Governor, District Governor Elect, District Governor Nominee and other District Officers.**

#### **Recovery of Input Taxes on Expenditure of these Allowances.**

Quarterly, as at end of September, December, March and June, a schedule will be prepared by each of the above and forwarded to the District Treasurer, listing each item of expenditure incurred, showing amount, and input tax included where applicable. Suppliers' tax invoices supporting input taxed expenses should be attached.

The District Treasurer will raise a Tax Invoice to cover this expenditure to enable the Input Tax paid to be claimed from the ATO.

#### **Budget assistance for Incoming District Governor**

The District Committee of the Association shall confer with the District Governor Elect to set the Budget for the fiscal year of the administration of the District Governor Elect.

#### **Rotary Zone Institutes**

The Fund will meet the costs of attending the annual Rotary Zone Institute for the:

- District Governor and partner
- District Governor Elect and partner
- District Governor Nominee and partner up to the amount approved in the Annual District Budget.

The costs also include:

- the Institute Training Levy not intended to include the costs for the District Trainer
- the standard Institute and Pre-Institute packages, (registration, meals and accommodation for the duration of the Institute and associated training sessions)
- economy air fares (where applicable) and costs of transfer to/from hotel. Air travel should be by the most cost effective method available.

#### **GETS (Governors-Elect Training Seminar)**

Prior to the annual Rotary Zone Institute GETS is held for training of Governors Elect.

The District pays for the cost of:

- travel
- meals for 2 days
- accommodation for 3 nights' hotel

Re-imbusement rates are based on the actual Institute rates as provided by the convenor.

Expenses of spouses as well as air and or ground transportation are covered by District and the portion paid by R.I. to the District Governor will be re-imbursed by the District Governor Elect to the District.

**NOTE DG:** Upon taking office the District Governor (who received the GETS benefit while Governor Elect) will refund from the first R.I. payment as District Governor the costs incurred for the attendance at GETS that were paid for from District funds.

### **International Assembly**

The cost of the District Governor Elect and partner attending the International Assembly is borne by RI. No contribution will be made by the Fund.

### **District Changeover**

The District Changeover:

- is to be organised by the Club of the District Governor Elect
- is to be managed through the financial accounts of that Club
- is NOT to be managed through the District Conference account
- any surplus made in managing the District Changeover is to be paid to the District any deficit will be borne by the District bearing in mind that every effort must be made to ensure all District functions are organised so as not to incur a loss

### **District Conference Accounts**

#### a) The District Conference Contribution

The District Conference Contribution approved by the Club Presidents at the District Assembly should be held in the Conference Account. This Contribution forms part of the District Conference sub-Committee's income and is intended to cover the cost of visiting VIPs, RI President's Representative, visiting District Governor representing other Districts, speakers and other dignitaries.

The Conference sub-Committee will prepare a separate Conference Budget and fix the Registration Fee to ensure that this important District function is **NOT** run at loss. The per capita Conference Levy on all District members plus outside sponsorship should provide a solid basis to ensure basic expenses are covered. Prepaid registrations should cover the balance of expenditure.

#### b) Conference Operating Income

Any operating surplus on a Conference is to be paid to the District Committee of the Association. The District Committee of the Association can secure a payment from the District Reserve Fund to meet an operating deficit, after considering the final Statement of Receipts and Payments.

The Annual District Budget includes an amount per member to contribute towards the cost of the infrastructure of the District Conference. While the Budget is assessed on the estimated number of members, the amount advanced is to be calculated by reference to the actual membership as 1 July, as determined from the semi-annual returns to Rotary International, or, where a Club has not submitted a return, a reasonable estimate thereof.

Responsibility for the control of the financial aspects of the District Conference rests with the District Governor, who must ensure that proper Budgets are prepared and decisions on expenditure taken in the light of their impact on the financial outcome.

The Conference Budget shall be submitted to the District Committee of the Association by 1<sup>st</sup> February in the year prior to holding the Conference and before any Registration Form and Fee are circulated to Clubs.

Certain costs shall be treated as follows:

- **RI President's Special Representative and partner only** – borne by the Conference
- **The District's Aide (and spouse) for the RI Presidents Special Representative and partner** – borne by the Conference
- **District Aides (for speakers and visitors) and partner** – are not a Conference expense
- **GSE Incoming Team** – the costs (registration and accommodation to a maximum 2 nights) of the incoming GSE team shall be borne by the Conference. The costs are reclaimable from The Rotary Foundation.
- **GSE Outbound Team** – the costs (registration and accommodation to a maximum 2 nights) of the outbound GSE team shall be borne by the Conference
- **Youth Exchange Students** – the costs (registration and accommodation to a maximum 2 nights) of the inbound YEP students shall be borne by the Conference (at the discretion of the District Governor).

### **Training**

The Fund will meet the entire costs of pre-PETS (Presidents-Elect Training Seminar), PETS and the District Assembly including the costs of preparation of all training manuals.

All other seminars (e.g. The Rotary Foundation, Membership Development and Public Relations etc) shall be run at no costs to the Fund.

### **Rotaract District Representative, Annual Training Seminar**

The District Rotaract Representative for District 9690 is entitled to claim reimbursement for a share of the cost of travel and registration for the Annual Training Seminar subject to the prior approval of the District Governor and in accordance with the provisions made in the approved Annual District Budget.

### **District Functions**

The general rule to be applied to District functions is that the surplus/deficit will be the responsibility of the District.

Every effort must be made to ensure that all District functions are organised so as not to incur a loss. Clubs organising such functions must be advised who will be responsible for any profit or loss before they accept the task.

### **Capital Equipment**

Purchases of capital equipment must be approved by the District Committee of the Association. The allocation of equipment for the use of District personnel shall be determined by the District Governor. The District Secretary/Administration Officer shall keep a record of all such equipment and its current location.

**NOTE:** No District sub-Committee can expend, in excess of \$250, on a capital item without prior approval of the District Committee of the Association.

Because any Capital equipment purchased by the District is not capitalised and is written off in the period purchased it is appropriate for the District Secretary/District Administration Officer to be responsible for the District Asset Register.

### **Insurances**

It is the responsibility of the District Governor, the District Committee of the Association and the District Insurance Chairman to ensure that adequate insurance protects District equipment and regalia as well as retaining Public Liability Insurance for the benefit of the District and Clubs.

The District Insurance policies, as well as covering all Rotarians on Rotary business/projects, also cover the District Governor Elect for the period of his/her departure to the International Assembly to the end of that Governor's year in office through the District's Personal Accident and Travel Insurance Policy. The cover provides a lump sum in the event of death by accident or permanent disability by accident as well as a weekly allowance as a result of permanent or partial disability through injury and or illness.

The purpose of insurance on the District Governor is to ensure funds are made available to enable the work of the office of District Governor to carry on in the event the District Governor is unable to continue due to injury and or illness.

The District Governor Elect and the District Governor Nominee are also covered under the District Insurance Policy whilst engaged in any Rotary activity.

### **Creditors**

Any District approved work carried out by a Rotarian or a non Rotarian or company for a District or multi-District project, must be paid promptly to protect the good name of Rotary.

### **Annual Finance Report for District**

The District Committee of the Association shall cause an audited Finance Report to be made available in writing by 30<sup>th</sup> September of each year for forwarding to Clubs.

Club members should have this information made available to them in the Club bulletin or at a regular Club meeting. The audited Financial Report should be presented to the next Annual General Meeting for adoption.

Statements of Profit and Loss and Balance Sheet relating to the District Conference shall be supplied to the District Treasurer by 31<sup>st</sup> July in the following Rotary year.

### **District sub-Committees - Requirements for Financial Statements**

Statements of Profit and Loss and Balance Sheet relating to all District sub-Committees shall be supplied to the District Treasurer by 31<sup>st</sup> July in the following Rotary year.

The auditor appointed by District shall audit the District Administration Fund that includes the District sub-Committee accounts as well as and the District Reserve Fund.

### **District Reserve Fund (DRF)**

#### **a) Establishment**

There shall be constituted a Fund to be known as the 'District Reserve Fund' which shall comprise monies forming surplus annual receipts from District, regional forums, and other District meetings, contributions from Clubs, the proceeds of special efforts, donations or other income arising from Rotary activities in District 9690. The purpose of the 'District Reserve Fund' is to hold and invest surplus District funds, which are to be applied to the benefit of Rotary on a District basis. Any expenditure is to be applied as the District Governor or the District Committee of the Association deem appropriate. Any surplus funds in the District Administration Fund at the end of a Rotary year shall be transferred to the 'District Reserve Fund' once the audit is completed for that year.

#### **b) Administration**

The Fund shall be held and administered by the District Committee of the Association. The funds held (in reserve) in the District Reserve Fund may be held in Term Deposit accounts at recognised and reputable Licensed Banks.

**c) The Purpose of the Fund**

The purpose of the Fund is to hold an amount of money (in reserve) to cover the cost of any unforeseen (unbudgeted) costs or losses incurred by the District.

The District Committee of the Association may consider and approve requests for financial assistance beyond the Budget amount. Approval to satisfy the amount involved will require a majority of the District Committee of the Association present at the meeting.

**d) Bank Accounts, Investments**

Payments from the Fund shall be authorised by two signatures and with appropriate documentation.

The District Committee of the Association may invest such sums as it considers desirable in any securities provided the District Committee of the Association exercises the care diligence and skill that a prudent person of business would exercise in managing the affairs of others and otherwise in accordance with the Trustee Act 1956 and its amendments.

**e) Annual Accounts of the District Reserve Fund**

The District Committee of the Association shall present an annual Statement of Receipts and Payments and of the capital position of the District Reserve Fund to the District Conference in each year, such statement having first been audited by a qualified accountant appointed by the District Committee of the Association.

**f) Amendments**

Any proposed amendments to these guidelines should be presented in writing whenever necessary for review by the District Committee of the Association.

Where these amendments require alteration to the District Regulations the District Committee of the Association or Governance sub-Committee shall prepare suitable Resolutions for the Annual Resolutions Session.

# ADDENDUM A

## Role of District Treasurer

**Reports to:** District Governor

### Overview

- Member of the District Committee of the Association
- Assist the District Governor in the financial administration of District 9690 Administration Fund and the District Reserve Fund (DRF) in accordance with the provisions of the District Regulations and the District Administration Policy and Procedures of the District Committee of the Association
- Act as Manager of all District finances
- Interact with Assistant Governors, District Chairpersons and District Co-ordinators

### Specific Duties:

#### Administration:

- Preparation of the District Budget with the assistance of the incoming District Committee of the Association
- Collect District Semi-annual Dues from Clubs
- Collect revenues from District Projects not otherwise controlled by appointed sub-Committees
- Maintain District financial records

#### Financial Reports:

To the District Committee:

- Actual income and expenditure year-to-date
- Actual result against Budget
- Statement of position (Balance Sheet)
- Debtors position
- Creditors position

Also required to provide a report of the actual Income and Expenditure for the year-to-date to the Club Presidents at their regular monthly meetings.

#### Controls:

The District Governor's Allowance and expenditure for directly related costs of District Administration not compensated by RI and including expenses incurred by District sub-Committees and Appointees.

#### Submits:

To the District Auditor the Annual Report for audit and thereafter forwards to each Club in the District a copy of the Audited Annual Statement by the time-frame specified in the District Regulations.

#### Leadership:

- Management of cash resources of the District through short term money management
- To act as a Group Leader/Facilitator at District Assemblies