



LIONS CLUBS INTERNATIONAL

DISTRICT 410A

RULES OF AUDIT

2016-2017

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1. **CABINET MEMBERS ATTENDING MEETINGS:**

a) **Travel:**

Cabinet Officers from Namibia will be reimbursed for attending two cabinet meetings during the fiscal year. Cost of travelling is the cost of an economy class airfare to the venue of the meeting, or travelling in own car at a rate of R1-50 per km travelled. Maximum cost payable for travelling by own car cannot exceed the travel cost of an economy class airfare to the venue of the meeting. A maximum of two nights' accommodation, at a rate of no more than R500 per night can be claimed. Toll fees will be refunded on production of toll slips with the claim. Members are encouraged to travel in groups, where ever possible, to contain costs.

2. **MULTIPLE DISTRICT CONVENTION:**

a) **Cabinet Officers:**

The Multiple District Convention registration costs for Cabinet Officers will be paid by the District, provided that they attended at least two of the first three Cabinet meetings during the current fiscal year. Cabinet Officers from Namibia need only to attend one of the first three cabinet Meetings. After payment of the above the Cabinet Officers will be required to attend the last Cabinet Meeting at the venue of the Multiple District Convention. If a Cabinet Officer does not attend the last Cabinet meeting, he/she will forfeit the above benefit and the registration cost will become the individual responsibility of the Cabinet Officer.

b) Cabinet Secretary, Cabinet Treasurer, and Resolutions, Constitutions and

Bylaws Chair:

Convention costs will be reimbursed by the District as follows:

- i) Single tariff accommodation for three days. Where accommodation is shared (double) then the cost will be adjusted to 50% of the double tariff.
- ii) Cost of travelling is the cost of an economy class airfare to the venue of the meeting, or travelling in own car at a rate of R 1-50 per km travelled. Maximum cost payable for travelling by own car cannot exceed the travel cost of an economy class airfare to the venue of the meeting. Toll fees will be refunded on production of toll slips with the claim.

3. PROJECT ACCOUNT EXPENDITURE

a) Recovery of Project Expenses:

All direct costs incurred in the running of a project may be paid out of the project proceeds. Indirect determinable costs incurred by members in the running of a project may be recovered from the project proceeds. These costs must be legitimate expenses, should (if possible) be supported by invoices and may include the following: Transport/Travel expenses, Telephone, Stationery and postages. The use of a NPO/PBO number in order to claim a percentage of the project proceeds for administration is in direct conflict with the Lions International Policy and may not be legitimately claimed or utilised as a reason for reimbursement

b) Travelling expenses when promoting Projects:

Where a Cabinet Officer uses his/her motor vehicle in the course of promoting a project, the officers may claim travel costs at the rate of R1-50 per kilometre. Toll fees supported by toll vouchers may be claimed. Members are encouraged to travel in groups, where ever possible, to contain costs. Legitimate claims for Portfolio Chairmen's travelling expenses, when promoting a project, can be claimed from the Contingency Fund.

4. REGION AND ZONE CHAIRPERSONS EXPENSES:

At the beginning of the fiscal year, Region and Zone Chairpersons should present budgets to the Finance Committee / Cabinet Treasurer, by the end of August, requesting funds to cover their costs of travelling, etc. to meetings. If the distance travelled is more than 150 kms one way, the cost of one night's accommodation at no more than R500, can be claimed, should it be necessary, on the presentation of documentation.

Region Chairpersons are allowed one official visit per club. The Zone Chairpersons are allowed one official visit per club, however struggling Clubs can be visited more regularly, plus Zone meetings. All claims to be submitted on attached Claim form.

Cost of travelling is the cost of an economy class airfare to the venue of the meeting, or R

1-50 per km travelled in own car. Maximum cost payable for travelling by own car cannot exceed the travel cost of an economy class airfare to the venue of the meeting. Toll fees will be refunded on presentation of toll slips with the claim. The Cabinet Treasurer may accumulate individual claims to the minimum amount of R500 prior to pay-out to lessen the costs with regard to many small payouts.

Travelling together must be encouraged where practical.

All claims for expenses incurred must be submitted to the Cabinet Treasurer well in advance, in order that the quarterly financial statements presented to Cabinet, will correctly reflect the expenditure incurred. Claims should be submitted no later than the end of the month, following the month the expense was incurred, to be eligible for reimbursement. The last quarter claims must be received before the 30th June. Claims submitted late will not be accepted.

All expenses incurred must be ratified at the first Cabinet meeting, following the incurring thereof, by the Cabinet Treasurer.

5. **CABINET SECRETARY AND TREASURER:**

The Cabinet Secretary and Treasurer shall be entitled to receive re-imbusement for costs incurred whilst carrying out their official duties. These include secretarial (cartridges, telephone calls and internet) travelling (at R1-50 per kilometre) and any other costs specifically provided for in the Budget approved by the Cabinet.

6. **FIRST VICE DISTRICT GOVERNOR:**

The District Cabinet will finance the cost of attendance at the three out-of-district council meetings which will be limited to the cost of a standard return economy class single ticket and the minimum number of night's hotel accommodation as is necessary for full attendance of the Council Meetings. Early booking of air tickets can result in substantial cost savings. Single tariff accommodation will be reimbursed. Where accommodation is shared (double) then the cost will be adjusted to 50% of the double tariff. Out-of-ordinary expense-claims shall be considered by Cabinet for approval prior to the expense being incurred.

7. **DISTRICT GOVERNOR:**

The standard practice is that the International office will reimburse all costs relative to the activities of the District Governor. Any costs incurred by the DG which are not recoverable from Lions Clubs International, may be submitted to Cabinet for consideration and re-imbusement if so authorised. Costs of the DG's blazer, tie (or scarf), blazer badge and PDG collaret are specifically budgeted for under the regalia. The District Governor's travelling banner will be organised by MD and will be for the account of the District.

8. **DISTRICT GOVERNOR'S DISCRETIONARY FUND:**

The incumbent District Governor will give a full report, at the fourth Cabinet meeting, of all the money utilised from the District Governors Discretionary Fund. This short financial report should be a summary of all the expenses incurred during the past year, as was approved under Article VI, Section 6, paragraph (a) and (b) of the District 410A Constitution. It must be noted that the primary aim of this fund is to financially assist the District Governor in his/her personal expenses to govern the District and to attend the International Convention during his/her term of office. These are expenses that cannot be claimed from Lions Clubs International as sanctioned under the Rules of Audit.

9. **SUBMISSION OF CLAIMS**

District 410A Constitution

ARTICLE VI - DISTRICT GOVERNOR'S CABINET SECTION

6-Expenses

- (a) The Cabinet Treasurer shall pay from the District Administration Fund the expenses of all officers and members of District Committees when such expenses are incurred in the discharge of duties for the District as approved by the District Cabinet provided that such expenses are authorised by the District Cabinet. He/she shall, however, not pay expenses, which are not provided for in the Rules of Audit as laid down by Lions Clubs International. All claims are to be fully detailed with supporting vouchers
- b) All claims for expenses incurred, regardless of the Fund involved, are to be submitted to the Cabinet Treasurer well in advance, in order that the quarterly financial statements presented to Cabinet, will correctly reflect the expenditure incurred. Claims should be submitted no later than the end of the month, following the month the expense was incurred, to be eligible for reimbursement. This is particularly relevant for expenses for the last quarter which must be received before the 30th June. Claims submitted late will not be accepted.

All expenses incurred must be ratified at the first Cabinet meetings, following the incurring thereof, by the Cabinet Treasurer.

SECTION 12 – Distribution of income/property

The District's income and property are not distributable to its members or office bearers except as compensation for expenses incurred on behalf of the District.

10. **DUES FOR THE YEAR:**

a) **INTERNATIONAL DUES:**

PAYABLE HALF YEARLY ON OR BEFORE 30th SEPTEMBER AND 31ST MARCH.

The International dues for any newly inducted member during the fiscal year, will be billed

as per your MMR in the following month and is due on presentation.
Clubs that have outstanding International Dues as at end March, will not be eligible to vote at District and Multiple District Convention.

Direct deposits: International Association of Lions Clubs

The bank details are as follows: Bank: First National Bank,
Adderley Street, Cape Town. Branch No: 201409, EFT
Transactions: 250655
Account No: 50260087653

Reflect only the abbreviated Club name and reference number as a reference and the amount in respect of International Dues. E.g. Kirstenbosch KBOSCH027687

Please ensure that a copy of the deposit is emailed to the District Office for forwarding on to International.

Please note that the exchange rate (ZAR to the US\$) is set by the International office at the end of the month for the next month. The exchange rate appears on the latest statement from International and can be obtained from the District Office or by going onto the International website under finances.

CREDIT ON DROPPED MEMBERS:

Policy for dropped members' states:

Semiannual International dues are billed on July 1st and January 1st, based on the membership stats shown on International Headquarters records as the 30th June and 31st December.

Full six months' credit will be issued on dropped members reported 30 days after the semi-annual membership dues billing, provided those reports reach International Headquarters no later than the close of the following month (no later than the 31st January and the 31st July).

June reports received in June will not receive credit as the drops were processed prior to the semi-annual dues billing. June reports received in July will receive credit as the drops were processed after the semi-annual membership dues billing. For December the same applies as June.

No Credit will be issued on members dropped on reports received after Jan 31st and July 31st.

b) MULTIPLE DISTRICT DUES:

PAYABLE ANNUALLY ON OR BEFORE 31ST AUGUST

Please note that Multiple District Tax for both periods are payable on the membership figure as at the end of the previous financial year – 30th June.

Life Members pay a once off R35.00 fee and thereafter do not incur MD dues

Clubs that have outstanding Dues as at end March, will not be eligible to vote at District and Multiple District Convention.

Direct deposits: Lions Clubs International District 410A

The bank details are as follows: Bank: First National Bank,
Adderley Street, Cape Town. Branch No: 201409, EFT
Transactions: 250655
Account No: 50260087653

Reflect only the abbreviated Club name and reference number as a reference and the amount in respect of Multiple District Dues. (e.g. KBOSCH 27687)

Please ensure that a copy of the deposit is faxed/emailed to the District Office.

c) **DISTRICT 410A DUES:**

PAYABLE, HALF YEARLY BEFORE 31st AUGUST AND 28TH FEBRUARY

Clubs would be invoiced annually, based on their membership figure as at the 30th of

June and 31st December. This amount to be paid BI-annually in August and February of that fiscal year.

Refer to International Members Dropped Policy which will apply to District dues.

Interest on overdue accounts from delinquent clubs would be charged at 1% per month following the payment months of August and February.

(ii) **Direct deposits**

For direct deposits, the bank details are as follows: Bank: First
National Bank, Adderley Street, Cape Town. Branch No: 201409,
EFT Transactions: 250655
Account No: 50263054881

Reflect only the abbreviated Club name and reference number as a reference and the amount in respect of District Dues.

Please ensure that a copy of the deposit is faxed/emailed to the District Office.

INTERNET TRANSFERS COST LESS AND ARE THEREFORE PREFERRED!!