

Rules of Audit

Governing Reimbursement of Expenses for District Governors

1. Total Allowable Expense

The district governor will be allowed total expense reimbursement based on the average of the highest three of the past five years. This period includes the final approved budget for the immediate past district governor as of March 31, and actual expenses reimbursed for the four preceding district governor's. Proposed increases will only be considered for the district governor's location within the district, substantial club growth or redistricting.

2. Submission of Claims

a. **Claim Forms**

Expense claims must be submitted on official forms, properly itemized, columns totaled and accompanied by itemized receipts, cancelled tickets where required.

b. **Governor's Representative Claim**

Expense claims by a district officer other than the district governor must be signed by the district governor and representative. The claims must comply with Rule No. 3.a. below. Reimbursement will be on the same basis as the governor's and payment forwarded to the district governor for mailing to the representative.

c. **Deadline**

Claims must be submitted monthly, by the 20th of the following month (i.e. July claims are due by August 20th). If claims are received more than 120 days or later after the deadline, they will not be considered or allowed.

3. Reimbursable Functions and Events

a. **Club Visits**

In general, the district governor will be reimbursed for the expenses related to one official annual visit to each club in the district. Visits cannot exceed one day's duration. To maximize the budget allocated for club visits district governors are encouraged to utilize technology to communicate with club officers, meet with club officers during multiple club events and visit more than one club in any one day when possible. The district governor may also delegate club visits to district governor team members who are located closer to the club. While the district budget is limited, utilizing the budget effectively will afford the district governor the ability to be reimbursed for attending district level meetings outlined in paragraphs b., c. and d. of this section.

The district governor may authorize his vice governors, region chairpersons or district cabinet members to represent him. Reimbursement will not be made for club visits where roundtrip travel exceeds 600 miles (966 kilometers), unless more than one club is visited. In general, such visits should be assigned to a representative. The only exceptions are (1) for a presentation of charter to a new Lion clubs which also will be considered the one official annual visit for the year, or (2) if advance written approval for a single club visitation is received from the Finance Division.

In addition to the official annual visit, expenses will also be reimbursed in the following circumstances:

- a. Visits to clubs in the process of organization, but not yet chartered not to exceed two per prospective club.

- b. Charter presentations to new Lions clubs, 25th, 50th, and 75th charter anniversaries to existing clubs.
- c. Visits to seriously weak clubs and clubs canceled during the past 12 months provided advance written permission is received from the District and Club Administration Division.

b. Club Officer Orientation

Reimbursement will be made for one day's attendance at one sub-district club officers orientation, held within the district, provided that the orientation is held within 60 days prior to or after the international convention. The district governor is only reimbursed for travel expenses to the border of the district if the meeting is held outside the single or sub-district.

c. Cabinet and/or District Convention Meetings

Reimbursement will be made for attendance at four cabinet and/or district convention meetings, held within the district, not to exceed two days and two nights each. The district governor is only reimbursed for travel expenses to the border of the district if the meetings are held outside the single or sub-district

d. Membership and Leadership Development Meetings

Reimbursement will be made for attendance at GMT or GLT meetings, and Club Excellence Process workshops held within the district, subject to availability of funds in the annual budget authorized by the association for the district governor's budget. The district governor is only reimbursed for travel expenses to the border of the district if the meeting is held outside the single or sub-district.

e. Multiple District Meetings

District governors whose district is part of a multiple district may submit claims for attendance to three multiple district functions, held within the multiple district, (i.e. council meeting, conferences, conventions, GMT, GLT, CEP meetings) not to exceed three days and three nights each. Expenses related to the planning, organization or promotion of district or multiple district functions cannot be submitted for reimbursement. The district governor is only reimbursed for travel expenses to the border of the multiple district if the meetings are held outside the multiple district.

f. Leo Club Visits

In general, the district governor will be reimbursed for the expenses related to one official annual visit to each Leo club in his/her district. Visits are optional and cannot exceed one day's duration. It is suggested that more than one Leo club be visited in any one day and Leo club visits made in conjunction with Lions club visits. Expenses will also be reimbursed in the following circumstances:

- 1) Certificate of Organization presentations to new Leo clubs.
- 2) Fifth Leo club certification anniversaries and certification anniversaries in five-year increments thereafter.
- 3) Installation of Leo club officers.

4. Transportation

No payment can be made for trips outside the governor's own district, except those made to multiple district meetings as specified in rule No. 3.b. above. All travel must be made by the most economical means.

a. Automobile

The allowance for automobile is US\$.30 per mile or US\$.19 per kilometer, all inclusive. If an automobile is used for trips outside the governor's own district, the total claims cannot exceed the cost of economy airfare (see rule No. 3.e.). If taxi and/or car rentals are used, reimbursement would only be the US\$.30 per mile or US\$.19 per kilometer, all inclusive.

- b. **Railroad**
If rail travel is used, first class and Pullman (roomette) fare will be reimbursed, provided that cancelled tickets are attached to the claim.
 - c. **Airplane – Commercial**
If commercial airplane travel is used, maximum reimbursement will be the most economical fare. If the equivalent commercial fare cannot be established, reimbursements will be on the basis of US\$.30 per mile or US\$.19 per kilometer. Cancelled airline tickets or E-ticket, if applicable, itinerary/receipt and proof of payment (cancelled check, paid travel agency receipt or credit card receipt/statement) must be submitted with expense claim. Any other related expenses are not covered.
 - d. **Airplane – Private or Charter**
If private or charter airplane is used, prior approval is required from an administrative officer.
 - e. **Other** Any other methods of transportation are subject to prior approval of an administrative officer. Submit a detailed explanation.
5. **Hotel**
The actual cost of lodging but not to exceed US\$50 per night is allowed, provided that an itemized and paid receipted bill from the hotel is attached to the claim. District governor name must be included on receipt. No credit card receipts accepted unless an itemized bill is also provided.
6. **Meals**
As a courtesy, most clubs will pay for the governor's meals and other expenses during his/her visit. In other cases, the governor may be reimbursed for the actual cost of meals not to exceed US\$16 per day.
7. **Stationery Allowance**
A one-time reimbursement up to US\$75 will be made for printing of official stationery and envelopes as well as business cards based on the following guidelines. A copy of the printed stationery, business card and envelope as well as a paid printer's invoice is required for reimbursement.
8. **Stenographic Expense**
Expenses actually incurred up to US\$.45 per Lions club per month may be claimed. In districts with fewer than 45 clubs, the minimum allowance is US\$20 per month.
9. **Communications Expense**
The reasonable cost of communication initiated by the district governor, up to US\$1 per Lions club per month, will be reimbursed. Cabinet formation communication expenses shall be reimbursed only on July expense claims. Expenses related to the installation of telephone, fax machine, or telephone lines are not allowed.
10. **Postage**
- a. **Postage for administration**
Reasonable postage costs related to the administration of clubs in the district on behalf of Lions Clubs International only are permitted, up to US\$1 per Lions club per month.
 - b. **Newsletter allowance**
If the district governor publishes a newsletter, US\$50 per month may be claimed to defray expenses.