

District Administrative Bylaws(Excerpt)

Article VII: Officers

(a) District Officers

The officers of this district shall be a district director, a program quality director, a club growth director, a public relations manager, a district administration manager, a district finance manager, area directors, and may include division directors at the discretion of the district council. In addition to these officers, the district may have such other officers as the district council may provide, but Toastmasters International credit toward any educational award is limited to service as a district officer named in the preceding sentence.

(b) Elective Officers

The elective officers of this district shall be the district director, the program quality director, the club growth director, and any division directors. No district officer may be re-elected to the same office for succeeding terms in which a full year has been served, except that the division directors may be re-elected to succeed themselves for one term. The election of officers shall take place at the annual meeting of the district council. The report of the district leadership committee shall be submitted in writing to all members of the district council at least four weeks prior to the election meeting. Nominations may also be made from the floor by any member of the district council. All elections shall be by secret ballot, unless a secret ballot is dispensed with by unanimous vote. A majority of the votes cast is necessary for an election.

(c) Other Officers

The other officers of this district shall be the public relations manager, the district administration manager, the district finance manager, and the area director for each area. These officers may be elected or may be appointed by and serve at the will of the district director, subject to the approval of the district executive committee and confirmation by the district council. **Confirmation by the district council must occur by September 30.** The public relations manager, the district administration manager and the district finance manager shall be eligible for re-election or re-appointment for one succeeding term only. The offices of district administration manager and district finance manager may be combined. Area directors may be elected by the area councils. Area directors shall be eligible for re-election or re-appointment for one succeeding term only.

(d) Qualifications

At the time of taking office, the district director shall have served at least six consecutive months as a club president and at least 12 consecutive months as a program quality director, club growth director or division director or a combination thereof. The program quality director and club growth director shall have served at least six consecutive months as club president and at least 12 consecutive months as a program quality director, a club growth director, a division director or an area director or a combination thereof. The division directors shall have served at least six consecutive months as members of a district council. Insofar as practicable, the area directors shall have served as members of a district council. All district officers must be active individual members of member clubs

and must be in good standing with Toastmasters International under Article III, Section 8 of the Bylaws of Toastmasters International.

(e) Term of Office

The terms of all district officers shall commence at 12:01 a.m. on July 1 and end on the following June 30, at midnight.

(f) Vacancies

A vacancy in any elective office shall be filled by the district executive committee based upon the recommendation of the district director, or upon recommendation of the highest elected district officer if the vacancy is in the office of district director. Individual members who fill vacant roles shall meet all qualifications for the role as defined in Article VII, Section (d) of the District Administrative Bylaws. Such appointment shall become effective immediately and will run until the next succeeding district council meeting at which time such appointment shall be confirmed or another individual member elected to the office. If the office of immediate past district director is vacated for any reason, it shall stay vacant for the remainder of the term.

(g) Resignation or Removal

Any officer may resign at any time, provided that any resignation must be in writing, and will be effective on delivery to the district administration manager or the district director, unless the resignation provides for a later effective date. Any member of the district executive committee may be removed from office by a two-thirds vote of the district executive committee. Any appointed officer may be removed from office at the district director's discretion by the district director. Such removal of an appointed officer shall become effective immediately; appointment of a replacement shall be made by the same procedure as the original appointment. The members of the district executive committee are responsible to the Board of Directors of Toastmasters International, and may be removed at any time by that board if it finds it to be in the best interests of Toastmasters International, its member clubs and their individual members, to do so.

(h) Compensation

No district, division, or area officer shall receive a salary or other compensation except a return for expenses incurred for the benefit of the organization and only to the extent provided for in the adopted district budget.

Article X: Council Meetings, Quorum, Proxies, and Voting

(a) Regular Meetings

The district council shall hold at least two ~~regular~~ meetings during each year, with the exact number and schedule of meetings to be fixed by the district council from time to time. One ~~of the required~~ meetings shall be called the "annual meeting," and shall be held **in person** between March 15 and June 1. **Additional meetings are conducted virtually.** ~~The other required meeting shall be held as soon as practical after the Annual Business Meeting of Toastmasters International, but in no event later than December 1.~~ Notice of ~~any regular~~ **any** meeting shall be sent in writing to all district council members at least four weeks prior to the date of such meeting. ~~Both~~ **The annual** meetings shall include in ~~their~~ **its** schedule educational programs or sessions for all district council members attending.

(b) **Special Meetings**

Special meetings of the district council may be called by the International President, the district director, a majority of the district executive committee, or not less than one-fourth of the members of the district council. Notice thereof shall be sent in writing to all district council members at least two weeks prior to the date of such meeting, and shall set forth the purpose for which such meeting is called, but any business otherwise valid may be transacted at the meeting.

(c) **Quorum**

One-third of the club presidents and vice presidents education from member clubs in the district, or proxies as authorized by subparagraph (d) hereof, shall constitute a quorum for all district council meetings. In the event that any business is transacted at any district council meeting at which a quorum is not present, the action shall be deemed as valid as if a quorum were present if it thereafter is expressly approved in writing, personally, by mail, fax, email, electronic transmission or other reasonable means, by the affirmative vote of a majority of the member clubs in the district on the basis of two (2) votes per club.

(d) **Proxies**

Either the club president or vice president education of any member club may designate, in writing, any active individual member of the club to act as a proxy for him or her at any district council meeting **that is held in-person**. In the event one of those officers is not in attendance at the meeting and has not designated, in writing, an active individual member of the club to act as his or her proxy at such meeting, the officer or proxyholder in attendance shall be deemed to hold the proxy of the other and may therefore cast two votes at such meeting. The intent of this provision is to assure that every club will be represented by two votes. No other proxies shall be valid at a district council meeting. A written proxy, to be valid at a district council meeting, must contain all the elements set forth in Toastmasters International policy and must be delivered personally, by mail, by fax, by email, by electronic transmission, or by other reasonable means to the club member who will hold the proxy. The proxyholder must present the proxy in paper form (i.e., print out an email) to the credentials desk. If the proxy does not bear a handwritten signature, it must have the typed name of the club officer(s) giving the proxy or some other indication that the club officer(s) authorized the proxy to be given. A proxy that complies with these requirements shall be treated as valid so long as the credentials desk has no reason to believe that the proxy was not authorized. A proxyholder cannot transfer or assign a proxy to someone else. A valid proxy delivered to the proxyholder is revoked only if the club officer who gave the proxy takes one of the following subsequent actions: he or she destroys the proxy, cancels the proxy in writing, issues another proxy authorized at a later date, or actually attends the district council meeting.

(e) **Voting**

Each member of the district council in attendance at a council meeting, or his or her proxy as authorized by subparagraph (d) hereof, is entitled to one vote. Any active individual member who carries the proxies of both the club president and vice president education from a member club is entitled to two votes; and any such individual member who is also entitled to a vote as a member of the district executive committee is entitled to three votes. All other members of the district council shall be limited to a maximum of two votes. **In the event that the voting process is conducted virtually, no proxies will be permitted.**

Each district council member must cast their own vote. District executive committee members are entitled to one vote and may cast up to one additional vote as a club president or vice president of education of their club.

Article XI: Committees

(a) District Executive Committee

The district director, the program quality director, the club growth director, the public relations manager, the district administration manager, the district finance manager, the area directors, and any division directors, together with the immediate past district director, shall be the district executive committee, which shall have all functions and powers of the district council except such powers as may be reserved by the district council to itself; subject at all times to the general direction and approval of the district council. A majority of the district executive committee shall constitute a quorum. This committee shall recommend the division of the district into areas and divisions (optional) for approval at the annual meeting. The district executive committee shall prepare a budget in the form prescribed by Toastmasters International, covering estimated receipts and expenditures for the ensuing year, and shall submit it to **the district council for approval in order to submit the approved budget to** World Headquarters by September 30. This proposed budget shall be acted upon by the district council at its first meeting. The district executive committee shall have such other duties as are delegated to it by the district council.

(b) District Leadership Committee

The district director shall appoint the district leadership committee chair no later than October 1. The remaining committee members shall be appointed no later than November 1 and shall consist of no fewer than five members. The committee shall operate under the procedural rules adopted by the Toastmasters International Board of Directors for the selection of candidates for the elective district offices. The committee's results shall be reported in writing to the district director no fewer than six weeks before the district council's annual meeting. The district director shall submit the district leadership committee report to the members of the district council at least four weeks prior to the annual meeting.

(c) Audit Committee

Each year the district director shall appoint an audit committee consisting of at least three individual members who are not members of the district executive committee. The reports of this committee shall contain information in the format required by Toastmasters International. The committee shall submit an interim mid-year audit report no later than February 15. The committee shall then complete a year-end audit report for the fiscal year ending June 30. The outgoing and incoming district directors are jointly responsible for submitting this report to the member clubs and to World Headquarters by August 31.

(d) Other Committees

Other committees may be appointed from time to time as may be deemed advisable by the district director or the district council. Such committees may include, among others, the following special committees: district program quality, district club growth, district public relations, Youth Leadership program, Speechcraft, administrative policies, awards, speakers bureau, district newsletter, and past district directors committee.

Speech Contests

1. Toastmasters International recognizes and supports the following official speech contests: International, Evaluation, Humorous, Table Topics, Tall Tales, and Video (only for members of undistricted clubs). No other contest types, showcases, etc., shall be conducted by districts.
 - A. Districts must conduct the International Speech Contest. The International Speech Contest shall only be conducted in English.
 - B. Districts may conduct up to three additional English speech contests each year.
 - C. Districts may also conduct up to four non-English speech contests each year.
 - I. Each of these contests is conducted in a language selected by the district director and approved by the district executive committee.
 - II. A non-English contest may be conducted using the rules of the International Speech Contest. Such a contest shall be titled using the name of the language. For example: Chinese Speech Contest.
 - III. Non-English contests shall not continue beyond the district level.
 - D. All district-level speech contests are conducted only at the annual district conference.**
2. Contests must originate at the club level and proceed through the area, division, and district levels respectively; only contests following this progression are permitted at each level. All clubs are eligible to advance contestants to the area level in all contests regardless of the contest language or the primary language of the club.
3. Toastmasters International pays the travel expenses of each contestant who participates in the International Speech Contest at the semifinal level at the International Convention. The travel allowance is computed in the same manner and subject to the same restrictions as that of district leaders.
4. The *Speech Contest Rulebook* is protocol and applies to all Toastmasters speech contests. Modifications to rules shall only be made through the administrative protocol review process. Exceptions are not permitted.
5. Individual admission fees to a contest may be charged to audience attendees and contest officials; however, contestants may never be charged a fee to compete in a contest, and clubs may never be charged a fee to send a contestant to a contest.

District Events

1. Training

- A. All district-sponsored officer training incorporates the core content of the training programs for district and club leaders provided by Toastmasters International.
- B. Training events are included as part of the district calendar and published in district communications, including district newsletters and websites.

2. Area and Division Director Training

- A. It is recommended that initial area and division director training be held before the program year begins. If this is not possible, training must occur no later than September 30.
- B. The mandatory minimum duration of initial area and division director training is four hours.
- C. Area and division directors should be trained together in a central location; however, geographically large districts may train area directors by division or by divisions grouped together. Further, at the discretion of the district director, training may be conducted online through use of live audio and video conferencing tools utilizing an online platform if:
 - I. The cost of travel to attend training is higher than half the cost of semi-annual dues.
 - II. The distance for two or more area or division directors to meet in a central location is greater than 60 miles/100 kilometers.
 - III. Travel time to a central location is greater than two hours round trip.
 - IV. Travel conditions place the safety of the area and division directors at risk.
- D. **Additional training for division and area directors shall be conducted throughout the year. Such training must focus on topics that support the achievement of the district and club mission:**
 - I. **Supporting all clubs in achieving excellence**
 - II. **Effective club visits**
 - III. **Techniques for creating new club opportunities and building new clubs**
 - IV. **Success plan status review**

- V. **Individual leadership development topics such as time management, conflict resolution, delegation and leadership opportunities**
- VI. **Conducting effective Area and Division Council meetings to reinforce club support**
- VII. **Succession planning**
- E. **Such additional ~~Ongoing~~ training of division and area directors may include other elected and appointed district leaders and** is conducted at **division or district meetings, ~~such as district executive committee meetings.~~**

3. Club Leader Training

- A. Districts train club leaders twice yearly: in June, July, or August and in December, January, or February.
- B. The Toastmasters Leadership Institute is the recommended method of club officer training. If the district chooses this format, it must conform to the guidelines published by Toastmasters International. The terms “university” and “college” shall not be used.
- C. All district events are training opportunities. As part of district and club leader training, districts may include educational sessions on communication and leadership for all members. District funds shall not be used to subsidize separate sessions for non-officers.
- D. Districts do not create any educational awards, including degrees, diplomas, or certifications.
- E. Districts only conduct training sessions focused on the training of club or district leaders and the achievement of the club or district mission.
- F. Districts do not compete with for-profit enterprises that deliver training programs. District-sponsored training is available only to members and their guests. These events are not open to the general public nor used as fundraising events.

4. District Executive Committee Meetings

- A. The district executive committee ensures that district leaders work to achieve the district mission.
- B. The composition and duties of the district executive committee are defined and described in Article XI, Section (a) of the District Administrative Bylaws.
- C. The district executive committee reviews and approves the District Success Plan; approves the budget and oversees the financial operation of the district; recommends the assignment of clubs to areas and divisions; reviews recommendations and reports of district committees, including those of the audit committee; and performs any duties assigned by the district council.

- D. The district executive committee meets at least four times each year. ~~A minimum of two~~ **One** meetings shall be conducted in-person. Additional meetings ~~may be~~ **are** conducted in-person or virtually. ~~Virtual meetings occur as recommended by the district director and agreed upon by a majority of the committee.~~
- E. Virtual meetings occur as recommended by the district director and agreed upon by a majority of the committee. Any agenda item that requires the district executive committee to vote must adhere to the following process:**
- I. Notice of the electronic vote posted to the district website four weeks in advance of the vote opening.**
 - II. District posts the proposed agenda item at least 14 days in advance of the vote.**
- E. District executive committee meeting information is included in the district calendar and in other district communications.
- F. Only those who have business before the district executive committee and have been invited by the district director attend district executive committee meetings.
- G. Any training at district executive committee meetings focuses on achieving the district mission.
- H. At district executive committee meetings, unless noted, the following business is conducted:
- I. The district mission is reviewed.
 - II. Roll call is taken, and a quorum is certified.
 - III. The district budget is prepared prior to the budget submittal deadline; copies of the budget are provided at or before the meeting.
 - IV. The audit committee's report is presented prior to each district council meeting; copies of the audit are provided at or before the meeting. The audit committee is governed by Article XI, Section (c) of the District Administrative Bylaws.
 - V. Profit and Loss Statement is presented; copies of the report are provided at or before the meeting.
 - VI. Prior to the district council's annual meeting, the alignment of clubs into areas and divisions is recommended.
 - VII. The district director's recommendations to fill any vacancies in office are approved.

VIII. The district director, program quality director, club growth director, division directors, and area directors report on the District Success Plan and Distinguished program progress.

5. District Council Meetings

- A. The district council is defined and described in Article XII, Section 3(c) of the Bylaws of Toastmasters International and in Article IX of the District Administrative Bylaws.
- B. District council meetings are governed by Article X of the District Administrative Bylaws and by Article XII, Section 3(c) of the Bylaws of Toastmasters International.
- C. The district council's annual meeting in which the elections take place is conducted in person. Other meetings of the district council, including special meetings, ~~may be~~ **are** conducted ~~in person or~~ **virtually online**. ~~Online meetings occur as recommended by the district director and agreed upon by a majority of the district executive committee.~~
- D. **Virtual meetings occur as recommended by the district director and agreed upon by a majority of the district executive committee. Any agenda item that requires the district council to vote must adhere to the following process:**
 - I. **Notice of the electronic vote posted to the district website four weeks in advance of the vote opening.**
 - II. **District posts the proposed agenda item at least 14 days in advance of the vote.**
 - III. **District posts the proposed budget at least 14 days in advance of the vote.**
 - IV. **District posts information about proposed appointees at least 14 days in advance of the vote.**
- D. District committee chairs and others whose participation the council requires may attend. Members attending the district conference who are not voting members of the council or their proxies may attend but do not participate in council deliberations.
- E. At district council meetings, unless noted, the following business is conducted:
 - I. The district mission is reviewed.
 - II. The credentials committee report is presented.
 - III. The audit committee report is presented.
 - IV. The district budget is adopted at the first district council meeting.

- V. The Profit and Loss Statement is presented.
- VI. Appointed officers are confirmed at the first district council meeting.
- VII. The district executive committee's action to fill any vacancies in district office is confirmed.
- VIII. The assignment of clubs to areas and divisions for the following year is adopted at the district council annual meeting.
- IX. The district leadership committee report is presented at the district council annual meeting.
- X. Nominations from the floor are taken, and election of district officers is conducted at the district council annual meeting.
- XI. The district director, program quality director, club growth director, immediate past district director, and public relations manager report on progress toward district goals.

6. Division Council Meetings

- A. The division council manages division activities; facilitates the achievement of club, area, division, and district goals; and helps with administrative activities, such as division contests, meetings, and training.
- B. The division council meets at least twice each year. Meetings are conducted in-person when practicable. The division director notifies attendees at least four weeks before each meeting.
- C. Council members are the division director, assistant division director education and training, assistant division director marketing, and area directors within the division.
- D. Unless noted, the following business is conducted at division council meetings:
 - I. Area plans, goals, and progress in the Distinguished Area Program are presented.
 - II. Club plans, goals, and progress in the Distinguished Club Program are presented.
 - III. The club leader training attendance report is presented.
 - IV. Plans for division events, such as training and speech contests, are made.

7. Area Council Meetings

- A. The area council manages area activities and supports each club in the area in fulfilling the club mission.

- B. The area council meets at least twice each year. Meetings are conducted in-person when practicable. The area director notifies attendees at least four weeks before each meeting.
- C. Council members include the area director, assistant area director education and training, assistant area director marketing, area secretary, club presidents within the area, club vice presidents education within the area, and club vice presidents membership within the area.
- D. Unless noted, the following business is conducted at area council meetings:
 - I. Club plans, goals, and progress in the Distinguished Club Program are presented.
 - II. Club leader training attendance reports are presented.
 - III. Plans for area events, such as training and speech contests, are made.

8. Annual District Conferences

- A. The purpose of ~~a the annual d~~istrict conference is to provide communication and leadership training opportunities toward achieving the **club and** district missions and to hold **the in-person** district council meetings. The annual conference is ~~defined-established~~ in Article XII, Section 4 of the Bylaws of Toastmasters International **and further defined in Article X, Section (a) of the District Administrative Bylaws.**
- ~~B. Districts may have only two district conferences each year in conjunction with the required district council meetings. The annual conference is defined in Article XII, Section 4 of the Bylaws of Toastmasters International.~~
- ~~C.~~B. District conference information is included in the district calendar and in other district communications.
- ~~D.C. Unless noted, T~~he following events occur at the **annual** district conference:
 - I. The **in-person** district council meeting ~~is held.~~
 - II. The International Speech Contest **and any other district-level speech contests. These district-level contests may only take place at this event** ~~takes place at the conference in conjunction with the district council annual meeting.~~
 - III. Educational sessions ~~that, which~~ focus on achieving the club and district missions, ~~are held.~~

9. District Leader Training

- A. District directors, program quality directors, and club growth directors have training opportunities from World Headquarters: ongoing e-learning sessions, August District Leader Training at the International Convention, and Mid-year District Leader Training.

- B. The Chief Executive Officer establishes the training schedules, determines and coordinates training sites, assigns districts, and develops and implements training programs.
- C. Region advisors attend the in-person trainings and may participate as trainers. International Directors may also attend and participate as trainers, as needed.

District Fiscal Management

1. District Funds

- A. In order of priority, district funds are used for district and club leader training, club growth and retention, supporting clubs in their membership growth efforts, the promotion of Toastmasters International educational programs within clubs, district communications, administrative materials, awards and recognition items, district leader travel, district meetings, and speech contests conducted by the district.
- B. District funds shall not be used for other meetings outside the district nor for membership and club dues or fees. In addition, district funds may not be donated to any charitable fund, including the Ralph C. Smedley Memorial Fund.

2. District Financial Records

- A. All district funds, bank statements, canceled checks, and other financial records are the property of the district and of Toastmasters International.
- B. Such funds and records are delivered to the new district finance manager or new district director no later than July 1 of the new district program year under Article XII, Section (b) of the District Administrative Bylaws.
- C. The outgoing district finance manager and the outgoing district director retain copies of any records necessary to complete the district year-end audit. Any funds, statements, or other financial documents received after July 1 are given immediately to the new district finance manager or new district director.

3. District Reserve Account

- A. During the final months of the program year, the district reserve account balance shall remain equal to or greater than 25% of that district's membership-dues income for the prior year.
- B. District reserve accounts are only available for funds requisitions or supply orders when the following requirements have been fulfilled:
 - I. A list of all elected and appointed district leaders (along with their signed Officer Agreement and Release Statements), the district signature form for withdrawal of district funds, a bank-provided list of authorized signers for all district accounts, a calendar of district events for the year, and changes in club assignments to areas and divisions are received at World Headquarters by July 15.
 - II. The year-end audit for the preceding district year and financial records for January 1 through June 30 are received at World Headquarters by August 31.
 - III. The district budget is received at World Headquarters by September 30.
 - IV. The Profit and Loss Statement for the period of July 1 through September 30 is received at World Headquarters by October 31.

- V. The mid-year audit and financial records for the period of July 1 through December 31 are received at World Headquarters by February 15.
- VI. The Profit and Loss Statement for the period of July 1 through March 31 is received at World Headquarters by April 30.
- VII. A list of assets must be signed by the immediate past district director and current district directors and submitted to World Headquarters by August 31 of each year.
- VIII. Account reconciliations must be completed in the online district accounting system within 30 days of each month end.

4. Financial Controls

- A. The estimated district budget must be signed by the district director, program quality director, club growth director, and finance manager.
- B. District checks must be signed by the district director and finance manager. Checks made payable to the district director or finance manager must be signed or approved in advance in writing by a program quality director or club growth director. Alternate signers are permissible only if approved by the Toastmasters International Executive Committee.
- C. If district account signers are cohabitants, spouses, children, grandchildren, brothers, sisters, and spouses of their children, grandchildren, brothers, and sisters, their signatures or approvals must always be countersigned or approved by another approved signer who is not one of the above.
- D. The District Profit and Loss Statement must be provided at each district executive committee and district council meeting.
- E. The District Profit and Loss Statement must be submitted monthly to the district director, program quality director or club growth director and quarterly to World Headquarters within 30 days after the end of the month.
- F. All district expenses must be supported by receipts or documentation and be allocated to a budget line item at the time the expense is incurred.
- G. All expense reimbursement claims must be approved by the district director. The district director's reimbursement claims must be approved by a program quality director or club growth director.
- H. A single expenditure in excess of \$500 must be authorized in advance in writing by the district director, program quality director or club growth director, in consultation with the district finance manager.
- I. Itemized point-of-sale receipts are required for all reimbursements. Credit card statements and bank statements are not receipts. When no receipt is available, a detailed explanation of the expenditure is required to be considered for reimbursement. Mileage reimbursements require documentation consisting of the travel date, distance, and travel purpose.

- J. Reimbursement by a district must be made within 60 days after receipt of an authorized reimbursement request. Reimbursement requests must be made within 60 days of incurring the expense and by July 31 for expenses incurred in June.
- K. Comingling of district funds with funds in personal accounts, club accounts, or any other accounts is prohibited.
- L. District audits account for all district income and expenses. All district bank accounts and funds are included in the district budget and audits, including any accounts held at the division, area, and conference level. All outstanding liabilities and obligations are recorded as part of the mid-year and year-end audits.
- M. The financial duties of district officers and other financial controls are also set forth in Articles III, VIII, IX, XI, and XII of the District Administrative Bylaws.

5. District Budget

- A. The district director, program quality director, club growth director, and finance manager prepare the district budget between June 1 and August 31.
- B. Under Article XI, Section (a) of the District Administrative Bylaws, the district executive committee gives preliminary approval to the district budget and the district director submits the budget to World Headquarters between September 1 and September 30.
- C. The district executive committee presents the district budget **to the district council for approval by September 30.** ~~between August 1 and December 1 at the district council meeting.~~
- D. The district executive committee provides copies of the budget prior to or at the district council meeting.
- ~~E. If the district council makes any amendments to the budget after it is submitted to World Headquarters, the amended budget is submitted to World Headquarters within 30 days.~~
- ~~F. E.~~ A district's budget must match the District Success Plan.

~~G. F.~~ District budget expenses shall be limited as follows:

Category	Limit
Marketing	no budget limit
Communication and public relations	maximum 25 percent of total budget
Education & training	maximum 30 percent of total budget
Speech contest	maximum 10 percent of total budget
Administration	maximum 20 percent of total budget
Travel	maximum 30 percent of total budget
Other	maximum 10 percent of total budget
Conference	no budget limit*
District Store	no budget limit*
Fundraising	no budget limit**

*This category should break even

**Fundraising revenue should exceed expenses

Districts may request a one-year increase in the maximum limit for travel. The Chief Executive Officer will only approve the request if it is determined that the increase is the best solution to support the district mission.

6. District Audit

- A. Between July 1 and November 1, the district director appoints a district audit committee for the mid-year audit.
- B. Between January 1 and February 15, the finance manager provides the mid-year Profit and Loss Statement for the period of July 1 through December 31 to the district audit committee, which presents the report to the district executive committee for approval. Once approved, the audit committee or finance manager submits the mid-year audit report and financial records to World Headquarters by February 15.
- C. Between March 1 and June 1, at the district council meeting, the district executive committee presents the mid-year audit.
- D. Between July 1 and August 31, the finance manager provides the year-end Profit and Loss Statement for the period of July 1 to June 30 to the district audit committee, which presents the report to the district executive committee for approval. Once approved, the audit committee or finance manager submits the year- end audit report and financial records to World Headquarters by August 31.
- E. Between August 1 and December 1, at the district council meeting, the district executive committee presents the district audit for the prior twelve months ending June 30.
- F. Financial records include, but are not limited to, canceled checks, bank statements, paid invoices, and cash receipts and disbursement journals.
- G. The district executive committee provides copies of the audit prior to or at the district council meeting.
- H. The audit committee's composition, functions, and deadlines are further described in Article XI, Section (c) of the District Administrative Bylaws.

7. Electronic Payments, Cash Advances, and Debit Cards

- A. Checks are the preferred method of payment for district obligations.
- B. Debit cards may be used as a method of payment for district obligations. Only the district director or finance manager may use such cards. Payments made by the district director must be authorized in advance in writing by the finance manager and program quality director or club growth director. Payments made by the finance manager must be authorized in advance in writing by the district director and program quality director or club growth director.
- C. Where payment by check or debit card is not possible, electronic funds transfer or other similar forms of payments may be used. These types of transactions may only be conducted when approved in advance by the Chief Executive Officer.

- D. Cash advances for budgeted district expenses (limit \$100) may be extended so that members need not spend personal funds on behalf of the district.

All advances must have prior written approval from the district director and finance manager, or program quality director or club growth director and finance manager if the advance is for the district director. Receipts must be submitted to the finance manager and the advance reconciled within five business days.

8. Other District Expenses

Toastmasters International's nonprofit, tax-exempt status depends upon devoting the organization's resources to its educational and charitable mission. Districts periodically incur non-routine expenses that must be appropriately managed to preserve this status.

Expenses that are essentially personal gifts must provide no more than "incidental private benefit" and must have a reasonable relationship to activities that directly support the mission. Examples are tokens of appreciation, expressions of sympathy and modest incentives. These items are appropriate if they promote goodwill and a positive atmosphere for the delivery of the Toastmasters program, but must never be lavish or excessive.

The following examples are representative of non-routine expenses, but are not all-inclusive.

Category	Examples
Tokens of Appreciation	<ul style="list-style-type: none">• Thank You cards• Flowers up to \$25• Toastmasters gift certificates• Toastmasters products• Gifts up to \$25
Expressions of Sympathy	<ul style="list-style-type: none">• Sympathy cards• Flowers up to \$25
Incentives	<ul style="list-style-type: none">• Toastmasters products• Toastmasters gift certificates• Registration (i.e., Conference, TLI)