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DISTRICT EXPENDITURE LIMITS POLICY

Preface

Throughout 2017 Women' Bowls NSW had requests and questions from a number of Districts that would appreciate some regulation in relation to dealing with the administration of District matters. Our inaugural District President's Conference highlighted inconsistencies among Districts in many areas of operation. One of these areas includes how and on what to spend District funds. We too have noticed that there is a great deal of inconsistency in how districts are administered, what their committees do, what they get involved in or not and with the issues they face from week to week. Women's Bowls NSW, and the Districts that we install to work under us as administrators of the sport, always need to be mindful that we are the caretakers of the sport. As such we have a particular requirement to exercise fiscal responsibility and use of our member's money wisely, for the promotion and benefit of the sport and our members. The original establishment of districts was instigated to conduct State events at district level for groups of clubs.

In accordance with the Women's Bowls NSW Constitution, Clause 6, Districts are a function of Women's Bowls NSW and as such are required to be accountable to Women's Bowls NSW. The Women's Bowls NSW Board is responsible for the boundaries, composition, operation and procedures of Districts which are subject to the control and direction of the Association. While in the past via By-Laws, Women's Bowls NSW has provided specific direction in some areas, we realise that we have probably not provided enough direction in relation to financial management for Districts.

Districts are not independent associations in their own right. It is now the position of Women's Bowls NSW that Districts which are currently incorporated, take steps to un-incorporate, as they are not entities in and of themselves, but exist at the behest of Women's Bowls NSW.

With this in mind and in order to create a level of consistency in administration across all Districts within NSW, a financial policy has been developed and will apply to all Districts. This policy is the first in a series of documents that are designed to make it easier for Districts to operate at the local level for bowlers. District Presidents, Secretaries and Treasurers and all committee members will need to make sure that their District abides by these rules.

Objective

To provide consistent financial operational procedures for Districts.

This policy provides practical information and should be read carefully. "Up to" limits mean that Districts may vote to choose amounts or numbers that are less than prescribed in this document, but cannot spend beyond the limits set. *New accounting procedures for Districts are to be implemented and will require them to submit a six-monthly Accounting Electronic Template which will include the EOFY template, to the State Office.* Failure to do so will result in penalties which are listed at the end of this document.

Legitimate expenditure must fall within the boundaries stipulated in this policy.

NOTE – The conditions noted within this policy are maximum expenditure limits permitted and we rely on the decision of each individual District to determine the best expenditure of their funds which will not exceed or contravene the policy.

TRAVEL, MEAL AND ACCOMMODATION EXPENSES

These payments are only applicable to operational district officials

- 1. Travel Expenses:** Reimbursement for legitimate kilometre costs for 3 District officials to attend District, Regional or State events will be allowed at the rate of up to \$.50c per km or less. Car-pooling is encouraged and log books must be kept. Additional payments for road tolls, car insurance, car maintenance and petrol are not applicable. Where it is more cost effective than paying a per km rate to players and officials because of the number of players and officials to be transported to an eligible event, Districts must consider coach/bus transport being organised as a viable alternative.
- 2. Meal Expenses** - A daily meal allowance of up to \$40 in total, allocated as follows: a) \$10 breakfast if it is not included in the accommodation cost; b) \$10 lunch if not supplied at venue; c) \$20 dinner (if not supplied); for meals for up to 3 officials while they are required to be away overnight for Regional or State events. This amount is to be claimed from the District Treasurer, after the trip has been undertaken. Receipts are required. If accommodation includes breakfast then \$30 applies. Where District officials are required to attend a one day District, Regional or State event, if lunch is provided by the club up to a cost of \$20 per person, then no claim is applicable. Where lunch is not provided then an amount of \$10 pp may be claimed.
- 3. Accommodation Expenses:** If a District, Regional or State event is less than 150kms from home (one way), District officials will not be able to claim accommodation costs. Costs associated with travel and accommodation for the annual State Regional Challenge are to be within the specified limits, for selected District players and the two officials who are attending. Attendance at the Annual President's Conference, for the President only, may be claimed. Accommodation costs for up to 3 District officials at Regional or State events is applicable, excluding District Presidents Conference, up to \$120 per person per evening. Sharing is encouraged. Receipts must be produced. Only applicable where two games a day are played and where travel to the venue is more than 2 hours from home.
- 4. Maximum Expenditure** – Districts may elect to amend any of the three conditions above as a discretionary allowance however in that situation, a maximum expenditure of \$150.00 per operational official including travel and accommodation is permitted. Should this be utilised, the individual allowances for travel (clause 1) and Accommodation (clause 3) are no longer applicable.

OTHER EXPENSES

5. **Out of Pocket Expenses** should be monitored closely and only paid when receipts are provided and the expense can be confirmed as legitimate. These include but are not limited to km reimbursement, other travel and accommodation expenses, paper, ink, etc. They do not include allowances for phone calls, home insurance, electricity, internet connection, etc which are costs that are provided for by honorariums.

6. **Honorariums** for District volunteers are paid annually and are optional, up to amounts of \$50 (\$75 for secretaries) per club for each club that comes under the jurisdiction of the District.

Eg - If the District has 7 clubs, the maximum amount of honorarium for any person on the District committee will be \$350 (\$50 x 7) or \$525 (\$75 x 7) for the Secretary. If a District has 20 or more clubs the maximum amount payable to any District committee member (including a Secretary) will be \$1000. No person should receive an honorarium in excess of \$1000.00 per person annually.

7. **Payments to Umpires** are to be limited to \$30 per day for Umpires to officiate at District and Regional Events, if applicable.

8. **District Uniform** costs (where applicable) are to cover one District shirt only for District Committee members (per person) who are required to wear such uniform at official engagements. Additional garments may be purchased by individuals, if desired. Applies to District officials and not District players. Districts should not pay for, nor require District representative players to pay for, District uniforms. District hat bands or caps may be purchased by players who are chosen to represent their District.

9. **Grants** may be provided to clubs that win a Regional Pennant Play-off, up to the value of \$500 per club, to go towards the travel and accommodation costs of those players and their manager to attend the State Finals only where District finances permit this expenditure. This applies only where the Club Ltd does not pay the costs for this event. These funds should not be used by the club to pay for their own officials to attend such events.

Grants and whom they are allocated must be noted in District meetings PRIOR to the event that they are eligible for.

10. **General Expenses** such as stationery, stamps and postage, stickers, scorecards, cards and other legitimate expenses to run the District up to the value of \$1000 per annum (total) are allowable on the basis that reimbursement is to be paid and receipts are required to be produced for any expenditure. The cost of District pennant flags and all District championship trophies/badges and perpetual trophies, where applicable, if not donated by a club or sponsor, are also permitted. Bank fees and auditing costs, if applicable, are acceptable. Treasurers are charged with managing accounts and funds in the most cost effective way possible.

Any expense which can not be verified via an receipt must not be reimbursed.

DISTRICT FEES

11. **District Fees** charged by the District will be capped at up to \$15 per player per annum. Club fees are not to be charged by Districts. Districts that choose to charge less than \$15 per member are permitted to do so. This is the only fee that may be charged to a player.
12. **District Expenses**, as a general rule, should not exceed District income for the year. If this is likely, Women's Bowls NSW should be notified, in advance, of the circumstances that might contribute to this situation. Consultation between the District and Head Office is essential in this instance.

DISTRICT EVENTS AND CHAMPIONSHIPS

13. **Districts Expenses** – Districts are permitted an expenditure of \$1000.00 in total for events outside of designated state events in any one year. These events include but are not limited to District Birthday celebrations, Veterans Days, Presidents Days, gala days, carnivals, charity days or other championship events outside of those that proceed to State. This means that the District will not contribute funds towards these days (or pay allowances related to them) that exceeds \$1000.00 in total for all events that are conducted in that year. Such events are outside of the core responsibilities of Districts and should (where determined by the District) contribute minimal expenditure to these events. Birthday celebrations are restricted to significant District milestones such as 10, 20, 30 years etc.
14. Where the permissible funds are not utilised in the year, they are not permitted to be used in addition to the following years allowances. An upper limit of \$1000.00 annually is permitted to be spent on "other District events" in total per year.
15. Districts are permitted no more than 4 external competitions (not state related) per year such as District V District, Region V Region or similar however the total must not exceed 4 events or 6 days in total. Further, Districts should be mindful of the number of these events that are held in a calendar year, given the increasing demand on the time of players and District volunteers. Districts are encouraged to consider conducting some events which were traditionally held annually to conduct them every second year.
16. **District Championships** entry fees of up to \$15 per person, per championship, may be charged. Fees for pennant entries should not exceed \$5.00 per person. District winning teams that proceed to Regional finals will be permitted to have their green fees during those finals, paid by their District, if applicable. Lunches and other refreshments at such finals are the responsibility of the individual player/team.
17. **Districts Championship Prize Money**, awarded from District funds is capped as follows, per person:

| | | | | | |
|--------------------|-------|--------------------|-------|--------------|---------------|
| Singles | \$300 | Runner Up | \$150 | Total Payout | \$450 |
| Pairs (Open & Snr) | \$100 | Runner-Up | \$75 | | \$700 |
| Triples | \$100 | Runner- Up | \$75 | | \$525 |
| Fours (Open & Snr) | \$100 | Runner-Up | \$75 | | \$1400 |
| Mixed | \$100 | Runner-Up | \$75 | | \$350 |
| | | Grand Total | | | \$3425 |

Only applies where a club or other sponsor does not provide the prize money. Districts may wish to pay less than these figures, having consideration for their financial situation.

Specifically not permitted is expenditure on the following:

- Dinners using District funds while officials and/or players are attending events
- Lunches at Delegates meetings or a District Xmas party for delegates or committee members
- Long service payments to District Committee members
- Redundancy payments to District committee members
- Costs to attend a Delegates meeting by people other than the delegate
- District transfer fees for players where the player is transferring to a another club within the same District
- Donations and sponsorships payments to any organisations are not permitted outside of these rules
- The purchase of gifts or cash payments to District winners, outside of medals, badges, trophies or prize money.

FINANCIAL STIPULATIONS

Not Incorporated Districts

18. If a district is not incorporated, *new accounting procedures for Districts are to be implemented and will require them to submit a six-monthly Accounting Electronic Template which will include the EOFY, template to Women's Bowls NSW, with copies of Bank statements for the first and last month of the reporting period. These documents must also be presented to the membership at the District AGM annually. The District AGM is to be held within 3 months of the end of the financial year and District financial records are to be kept for at least seven years.*

Incorporated Districts

19. District financial records are to be audited by an independent accountant (must be a registered practicing accountant) annually prior to the AGM and reported on at the AGM, if the District is incorporated. The District AGM is to be held within 3 months of the end of the financial year and financial records are to be kept for no less than seven years. An Incorporated District must submit a six-monthly Accounting Electronic Template to the *Women's Bowls NSW*. A copy of the *EOFY audited accounts are to be provided to Women's Bowls NSW, within a month of the District AGM. We repeat from the preface of this document that Districts are not independent associations in their own right. It is now the position of Women's Bowls NSW that Districts which are currently incorporated, take steps to un-incorporate, as they are not entities in and of themselves, but exist at the behest of Women's Bowls NSW.*

Increases in District fees beyond this policy are not permitted. If a District wishes to introduce a new fee upon players or clubs, this must first be approved by Head Office, having consideration of the District financial position. Head Office will review this policy annually and make adjustments in line with corporate regulations and good business practices. When a District closes or merges with another District, there are policies that must be followed in relation to District finances and the procedures to distribute them. Please refer to these policies separately.

PENALTIES FOR NON-COMPLIANCE

It is hoped that all Districts will view this policy as it was intended - as a method to attain consistent and ethical practices across the organisation. Accurate financial reporting is a very important part of good governance.

Districts that fail to abide by this policy may face a number of penalties, as determined by the Board, from time to time and these might include but are not limited to the following:

- Monetary Fines
- Disqualifications from events
- Disaffiliation of individuals
- Districts being placed under administration by Women's Bowls NSW