

**INSTRUCTIONS:**


1. Complete all sections on the Narrative tab.
2. Fill in the white cells below with the appropriate information and print out this page.
3. Obtain related signature below. **Electronic signatures are not acceptable.**
4. Distribute monthly reports per Toastmasters International protocol 8.4, to the district governor and lieutenant governors within 30 days after the end of the month.
5. **Quarter reports due to World Headquarters:**
  - \* September Report: **October 31**
  - \* December (Audit) Report: **February 15**
  - \* March Report: **April 30**
  - \* June (Audit) Report: **August 31**
6. Submit approved narratives and certification page to World Headquarters by email or fax:
  - \* Scan and email the PDF to **DistrictFinancialReports@toastmasters.org**
  - \* Or fax to (949) 589-3456

**NOTE:** This certification form must be complete for the report to be accepted by World Headquarters. Reserve funds will not be released until World Headquarters receives the completed report.

In Base Currency	MYR
Monthly Net Income/(Loss)	(4,333.60)
Year to Date Net Income/(Loss)	76,890.67
Total Available Funds	186,062.65

1. We, the undersigned, certify that all district financial records have been made available to the audit committee for inspection and that any unpaid bills or other outstanding obligations for the 2018-2019 term have been reported to the audit committee and included in accruals section of this audit. We further certify that there are no other outstanding district obligations incurred for the 2018-2019 term.

Dated this 14th day of February 2019

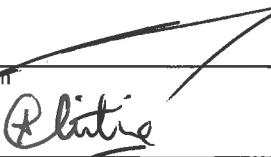
  
\_\_\_\_\_  
District Director (for the year audited)

  
\_\_\_\_\_  
District Finance Manager (for the year audited)


**Complete only for the Mid-year Report and Year-end Report:**

2. We, the undersigned members of the Audit Committee, have examined the records of District 102 for the 2018-2019 term in accordance with the Audit Committee Guidelines\* and believe that this report properly reflects the operation for that term.

Dated this 17th day of FEB 2019

  
\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

  
\_\_\_\_\_  
Member

\* Audit Committee Guidelines are available at the District Finance Corner: [www.toastmasters.org/AuditGuide](http://www.toastmasters.org/AuditGuide)

**NOTE:** Audit committee members cannot be members of the district executive committee (e.g., district director, program quality director, club growth director, immediate past district director, secretary, finance manager, public relations officer, division directors, area

In the following white cells, include a brief narrative (description/explanation) of the monthly income, revenues and expenses associated with each category of the Treasurer's Report. Explain if the monthly activities aligned or did not align with the district budget and the District Success Plan. A separate sheet may be used. For each of the four Quarter Reports, **all sections of this narrative page must be completed in order for the report to be accepted by World Headquarters.** The questions in the boxes are to help you formulate narratives. Delete the questions, and replace them with your narratives.

**Membership Revenue**

Membership Revenue recorded up to Dec'18 is RM139.2k, which is RM9.9k higher as compared to budget. There has been no indication that the membership might drop lower than the budgeted amount. The District is not planning to have any fund raising event for this term.

**Conference Net Income/(Loss)**

The District 102 Annual Conference will be held on 26-28 April 2019 at Holiday Inn, Melaka. At this point, we expect to break even and as a measure, the conference organizing team is working hard to meet the targeted number of pax and also meet the financial objectives set by carrying out the plans as per the budget.

**Fundraising Net Income/(Loss)**

There are no fundraising events planned for the term 2018/19

**TLI Net Income/(Loss)**

No Actual Expenses recorded as the claims were only submitted after December 2018. The estimation of actual expenses is within the budgeted amount.

**District Store Net Income/(Loss)**

The district has no District store nor has any plan to set up one in during the term.

**Other Revenue**

There are no other revenue expected as stated in the budget. No changes.

In the following white cells, include a brief narrative (description/explanation) of the monthly income, revenues and expenses associated with each category of the Treasurer's Report. Explain if the monthly activities aligned or did not align with the district budget and the District Success Plan. A separate sheet may be used. For each of the four Quarter Reports, **all sections of this narrative page must be completed in order for the report to be accepted by World Headquarters.** The questions in the boxes are to help you formulate narratives. Delete the questions, and replace them with your narratives.

**Marketing**

Marketing expenses recorded up to December 2018 is only RM2,305.01. The amount is much higher as the District only received the funds in January 2019 to settle the claims. Hence, the expenses will be recorded in January 2019. The marketing expenses are mainly budgeted for District's New Club Building and Membership Growth Campaigns. The total amount spent will still be slightly lower due to low club performance, with fewer than expected number of clubs meeting the campaign criteria. The campaigns are still ongoing until the end of April 2019 and more campaigns planned in the 1st Quarter of year 2019.

**Communications and Public Relations**

The budgeted expenses under this category is for the email communication and whatsapp broadcast from official district number. We will potentially spend a lot lesser in this category as we have found a cheaper alternative to send out the email communication. Actual expenses for this email services is to be well within RM 400 for the first half of the year where claims would be again settled in January 2019.

**Education and Training**

Education and Training expenses are much lower compared to the budget but will be realised at a later date through ongoing Distinguished Club Incentive Marketing Campaigns. Some claims are to be submitted in January. District Officer Training and two other workshops were also carried out during the 1st 6 months of the term.

**Speech contests**

The Speech Contest expenses are not recorded yet as the claims have not been sent in as at December 2018. But, estimated expenses will be well within the allocated budget.

**Administration**

The administration expenses were carried out according to the budget. Some savings due to lower cost of printing the directory. Conference calls expense are estimated at around RM 700 and the claim to be submitted in January 2019.

**Travel**

Travel Allowance is much lower than what was budgeted. There are also still unpaid allowance for Area Director Visit (RM 2.5k). Some claims were not submitted by December 2018. But, overall they were much lower than what was budgeted due to more prudent approach in terms car pooling when possible.

**Other Expenses**

There were no unexpected expenses. Everything is taking place based on the planned budget. Just that some of the claims were submitted late but this issue has been addressed already.

**District 102**  
**Profit & Loss Statement (Actual vs. Budget GL Detail) (in MYR)**

Month Ending 12/31/2018			07/01/2018 Through 12/31/2018		
Actual	Budget	Variance	Actual	Budget	Variance
<b>District Revenue</b>					
Membership Revenue					
2,166.22	3,617.00	(1,450.78)	139,147.64	129,186.00	9,961.64
6005-000000 - Membership Revenue					
2,166.22	3,617.00	(1,450.78)	139,147.64	129,186.00	9,961.64
Total Membership Revenue					
2,166.22	3,617.00	(1,450.78)	139,147.64	129,186.00	9,961.64
Total District Revenue					
<b>District Expenses</b>					
TLI Expenses					
0.00	0.00	0.00	0.00	1,000.00	(1,000.00)
7014-000000 - Room Rental Event Expense					
0.00	0.00	0.00	0.00	7,000.00	(7,000.00)
7016-000000 - Meal Event Expense					
0.00	0.00	0.00	0.00	1,000.00	(1,000.00)
7020-000000 - Printing Expense					
0.00	0.00	0.00	0.00	9,000.00	(9,000.00)
Total TLI Expenses					
Marketing Expense					
Building New Clubs					
0.00	0.00	0.00	0.00	2,150.00	(2,150.00)
7006-000000 - Educational Materials					
0.00	600.00	(600.00)	560.00	3,000.00	(2,440.00)
7008-000000 - Promotional Materials					
0.00	200.00	(200.00)	0.00	800.00	(800.00)
7012-000000 - Supplies & Stationery Expense					
0.00	0.00	0.00	31.41	0.00	31.41
7020-000000 - Printing Expense					
0.00	0.00	0.00	125.00	0.00	125.00
7030-000000 - Photocopying Expense					
0.00	1,000.00	(1,000.00)	0.00	2,000.00	(2,000.00)
7036-000000 - Advertising Expense					
0.00	500.00	(500.00)	0.00	3,500.00	(3,500.00)
7044-000000 - Postage & Shipping Expense					
0.00	8,000.00	(8,000.00)	0.00	14,000.00	(14,000.00)
7082-000000 - Incentives					
0.00	10,300.00	(10,300.00)	716.41	25,450.00	(24,733.59)
Total Building New Clubs					
Membership Growth					
0.00	0.00	0.00	0.00	20,000.00	(20,000.00)
7004-000000 - Badges & Pins					
0.00	0.00	0.00	1,469.14	3,500.00	(2,030.86)
7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)					
0.00	0.00	0.00	119.46	0.00	119.46
7044-000000 - Postage & Shipping Expense					
0.00	0.00	0.00	1,588.60	23,500.00	(21,911.40)
Total Membership Growth					
Club Coaches					
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
7006-000000 - Educational Materials					
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
Total Club Coaches					
0.00	10,300.00	(10,300.00)	2,305.01	50,950.00	(48,644.99)
Total Marketing Expense					
Communications & PR Expenses					
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
7024-000000 - Newsletter Expense					
0.00	0.00	0.00	20.00	0.00	20.00
7032-000000 - Telephone Expense					
0.00	0.00	0.00	20.00	2,000.00	(1,980.00)
Total Communications & PR Expenses					
Education & Training Expense					
Distinguished Clubs					
0.00	0.00	0.00	(60.00)	0.00	(60.00)
6025-000000 - Registration & Ticket Revenue					
0.00	0.00	0.00	0.00	11,500.00	(11,500.00)
7006-000000 - Educational Materials					
0.00	4,500.00	(4,500.00)	0.00	4,500.00	(4,500.00)
7008-000000 - Promotional Materials					
0.00	0.00	0.00	4,651.64	7,292.00	(2,640.36)
7082-000000 - Incentives					
0.00	4,500.00	(4,500.00)	4,591.64	23,292.00	(18,700.36)
Total Distinguished Clubs					
Training Club Officers					
0.00	0.00	0.00	0.00	1,000.00	(1,000.00)
7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)					
0.00	0.00	0.00	0.00	1,000.00	(1,000.00)
Total Training Club Officers					
Training Division & Area Governors					
0.00	0.00	0.00	9,580.00	10,000.00	(420.00)
7014-000000 - Room Rental Event Expense					

**District 102**  
**Profit & Loss Statement (Actual vs. Budget GL Detail) (in MYR)**

Month Ending 12/31/2018			07/01/2018 Through 12/31/2018			
Actual	Budget	Variance		Actual	Budget	Variance
0.00	0.00	0.00	Total Training Division & Area Governors	9,580.00	10,000.00	(420.00)
			Training Areas & Divisions			
(1,180.00)	0.00	(1,180.00)	6025-000000 - Registration & Ticket Revenue	(6,828.96)	0.00	(6,828.96)
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	7,616.74	0.00	7,616.74
(1,180.00)	0.00	(1,180.00)	Total Training Areas & Divisions	787.78	0.00	787.78
(1,180.00)	4,500.00	(5,680.00)	Total Education & Training Expense	14,959.42	34,292.00	(19,332.58)
			Speech Contest Expenses			
0.00	0.00	0.00	7006-000000 - Educational Materials	0.00	300.00	(300.00)
0.00	0.00	0.00	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)	0.00	2,600.00	(2,600.00)
0.00	0.00	0.00	Total Speech Contest Expenses	0.00	2,900.00	(2,900.00)
			Administration Expenses			
(12.41)	0.00	(12.41)	6015-000000 - Interest Income	(126.28)	0.00	(126.28)
0.00	0.00	0.00	7004-000000 - Badges & Pins	1,963.80	2,500.00	(536.20)
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	0.00	100.00	(100.00)
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	2,239.80	2,000.00	239.80
0.00	0.00	0.00	7020-000000 - Printing Expense	0.00	4,100.00	(4,100.00)
0.00	0.00	0.00	7028-000000 - Directory Expense	3,200.00	0.00	3,200.00
0.00	0.00	0.00	7034-000000 - Conference Calls & Webinars Expense	0.00	700.00	(700.00)
0.50	0.00	0.50	7070-000000 - Bank Charges & Credit Card Fee Expense	11.50	0.00	11.50
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	50.00	(50.00)
(11.91)	0.00	(11.91)	Total Administration Expenses	7,288.82	9,450.00	(2,161.18)
			Travel Expense			
			District Director			
3,237.71	0.00	3,237.71	7056-000000 - Convention Registration Fees Expense	3,237.71	3,200.00	37.71
0.00	200.00	(200.00)	7058-000000 - Lodging Expense	0.00	5,300.00	(5,300.00)
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	0.00	800.00	(800.00)
0.00	200.00	(200.00)	7062-000000 - Transportation - Mileage Expense	0.00	600.00	(600.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	0.00	400.00	(400.00)
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	0.00	300.00	(300.00)
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	700.00	(700.00)
3,237.71	400.00	2,837.71	Total District Director	3,237.71	11,300.00	(8,062.29)
			Program Quality Director			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	3,234.00	3,200.00	34.00
0.00	0.00	0.00	7058-000000 - Lodging Expense	4,395.62	4,500.00	(104.38)
0.00	250.00	(250.00)	7062-000000 - Transportation - Mileage Expense	0.00	2,720.00	(2,720.00)
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	331.00	300.00	31.00
0.00	0.00	0.00	7078-000000 - Food Expense	142.76	1,000.00	(857.24)
0.00	250.00	(250.00)	Total PQD	8,103.38	11,720.00	(3,616.62)
3,237.71	0.00	3,237.71	Club Growth Director			
			7056-000000 - Convention Registration Fees Expense	3,237.71	3,200.00	37.71

**District 102**  
**Profit & Loss Statement (Actual vs. Budget GL Detail) (in MYR)**

Month Ending 12/31/2018			07/01/2018 Through 12/31/2018			
Actual	Budget	Variance		Actual	Budget	Variance
0.00	0.00	0.00	7058-000000 - Lodging Expense	4,395.62	4,500.00	(104.38)
0.00	300.00	(300.00)	7060-000000 - Transportation - Airfare Expense	0.00	900.00	(900.00)
0.00	500.00	(500.00)	7062-000000 - Transportation - Mileage Expense	348.00	2,500.00	(2,152.00)
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	300.00	500.00	(200.00)
0.00	0.00	0.00	7078-000000 - Food Expense	603.54	1,000.00	(396.46)
3,237.71	800.00	2,437.71	Total CGD	8,884.87	12,600.00	(3,715.13)
0.00	0.00	0.00	Finance Manager			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	0.00	200.00	(200.00)
0.00	0.00	0.00	Total FM	0.00	200.00	(200.00)
0.00	150.00	(150.00)	Public Relations Manager			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	273.00	1,100.00	(827.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	99.50	0.00	99.50
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	46.40	0.00	46.40
0.00	0.00	0.00	7078-000000 - Food Expense	51.45	0.00	51.45
0.00	150.00	(150.00)	Total PR Manager	470.35	1,100.00	(629.65)
0.00	0.00	0.00	Administration Manager			
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	0.00	200.00	(200.00)
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	0.00	200.00	(200.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	0.00	200.00	(200.00)
0.00	0.00	0.00	Total Admin Manager	0.00	600.00	(600.00)
0.00	0.00	0.00	Area Director			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	0.00	2,419.00	(2,419.00)
0.00	0.00	0.00	Total Area Director	0.00	2,419.00	(2,419.00)
0.00	0.00	0.00	Other Member			
0.00	0.00	0.00	7058-000000 - Lodging Expense	0.00	1,000.00	(1,000.00)
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	159.00	0.00	159.00
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	0.00	2,000.00	(2,000.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	80.00	0.00	80.00
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	0.00	630.00	(630.00)
0.00	0.00	0.00	Total Other Member	239.00	3,630.00	(3,391.00)
6,475.42	1,600.00	4,875.42	Total Travel Expense	20,935.31	43,569.00	(22,633.69)
0.00	0.00	0.00	Other Expenses			
1,216.31	1,200.00	16.31	7086-000000 - Miscellaneous Expenses	9,484.19	9,574.00	(89.81)
1,216.31	1,200.00	16.31	7092-000000 - TI Allocation	7,264.22	7,200.00	64.22
6,499.82	17,600.00	(11,100.18)	Total Other Expenses	16,748.41	16,774.00	(25.59)
<b>(4,333.60)</b>	<b>(13,983.00)</b>	<b>9,649.40</b>	Total District Expenses	62,256.97	168,935.00	(106,678.03)
			<b>Total Net Income</b>	<b>76,890.67</b>	<b>(39,749.00)</b>	<b>116,639.67</b>

**District 102**  
**Available Funds (in MYR)**  
Month Ending 12/31/2018

**Available Funds**

Cash & District Reserve	
Cash	
Cash - Maybank Taman (9951)	2,923.44
Cash - Maybank Taman (9974)	25,020.84
Cash - Maybank Taman (9968)	1,689.80
Total Cash	<u>29,634.08</u>
District Reserve	<u>225,799.25</u>
Total Cash & District Reserve	<u>255,433.33</u>
Minimum District Reserve Required at Year End	<u>(69,370.68)</u>
<b>Total Available Funds</b>	<b><u><u>186,062.65</u></u></b>