

age, telephone, telegraph, rent, badges, etc.

If the publication of the club bulletin is handled through the secretary's office, the appropriation for this may be included under this heading. If the publication is handled by a separate committee, it may be advisable to establish a separate heading "Club Publication," and in the appropriation provide for stock, printing or mimeographing, postage, etc.

Committees: Fix the amount which your club authorizes each committee to spend and notify the chairman of the amount available. This avoids misunderstanding on the part of the committee chairmen as to how much of the club's funds they may spend in connection with their activities.

MISCELLANEOUS EXPENSES

Luncheons and Dinners: The expenses of an invited guest and his lady should be taken care of by the club. This does not mean the visiting Rotarian who comes for attendance credit and to enjoy the fellowship of the club. He understands that he is to pay for his own meal.

Many clubs have followed the practice of collecting from their members a trifle more than the actual cost of the luncheon to meet the expenses of guests.

Contributions—Charitable and Civic: The amount which the club intends to spend for these items should be definitely fixed in advance. Ill-advised contributions may cause financial embarrassment to a club. A club that operates on a budget* basis can gracefully say "no" to appeals for contributions.

Other items which might be considered for budgeting include: flowers, road signs, music, ladies' nights, gifts to retiring officers, bank charges, district fund, tips.

Contingent Fund: The budget should, if possible, provide for a small emergency fund from which extraordinary expenses may be authorized by the board of directors of the club.

If difficulty is experienced in drawing up a suitable budget, ask the district governor for suggestions or for the names of clubs in similar circumstances that have budgets.

The secretariat of R.I. will gladly furnish additional information concerning this vital subject, gratis.

IMPORTANT

The Board of Directors of R. I. recommends that each incoming club president make it his business to see that club funds are handled in a businesslike manner. The board specifically urges:

1. That the incoming president insist on an audit being made of the books before he takes over the responsibility of the office.
2. That he arrange for a counter-signature on all disbursement checks.
3. That he make provision for periodic financial reports to the membership.