



PANATHLON INTERNATIONAL
Ludis lungit

HANDBOOK

for

CLUB TREASURER

The administrative and financial management of a club is a guarantee for the transparency of an Association. It includes all the laws and regulations that address the proper conduct of the accounting operations.

For the Panathlon, which is in contact with sport and social realities, it is important to not leave nothing to chance, and attribute to members the responsibility of the Treasury and avoid uncertainty, confusion and superficiality.

All the treasurers refer to the handbook to guarantee the correct administration of the Club.

TRASURER TASKS

The Treasurer:

- is part of the Managing committee of the Club and he manages the finances under control of the President.
- Must fill in, when he starts his charge, a report with the previous treasurer, for the delivery of documents and account books;
- manages the credits and debts at the beginning of his mandate;
- He is personally responsible for the solvency of the Club and all accounting records kept by him;
- is in charge for two years and may apply for an additional two-year charge as Councilor of MC.

The Treasurer must also verify:

- a. Club membership: checking the number of: ordinary and honorary members, exempted and if they paid their fees.
- b. The General Secretariat of the P.I, the District and Area: control the position of the club, and check the fees data, if there are dues or debts.

In addition he must:

- Take part in meetings of the MC of the club to plan the annual activities, the services and other;
- Prepare the cost report of the program, check their financial security and any different incomes;
- Prepare a proposal for the Budget, according to national regulations, which must be approved by the MC and by the members. He draws up the balance at end of the year and he submits it to the members in January;
- Receive from members their fees and pay them to the General Secretariat of the P.I in two parts (within 28th February and the 31th July of each year), the affiliation fees based on the number of Members who have been registered at 31th December of the previous year. In occasion of the admission of a new member (art. 4 of the P.I. Regulations), the Treasurer must pay the affiliation fee to the P.I as follows: 50% of the whole annual fee for the Member who enters from 1st January to 30th June and 50% of the half-year fee for the member who comes from 1st July to 31th December;
- Follow, for what concern the amount of the fees due to the District (and the Area) to the specific provisions of the two levels and if the Club will receive money from other sources, deposit the amount on the c / c of the Club;
- Update records, pay on behalf of the club only with the permission of the President and / or the MC, ensuring that all payments follow with the voices of the budget;
- Update the social accounting books under the laws of the country in which the Club is;
- Provide updates to the MC on incomes and expenses;
- Prepare, in the case of designing a "service" the expenditures budget;
- Return all funds from public or private on the related accounting;
- Reserve a limited amount agreed with the President and the MC as funds for small current expenses of the Club;

- Make any refund of expenses following the manner defined by the MC;
- Make a receipt every time he receives a payment for any reason, and depositing it immediately on c / c of the club;
- Alert the President and the MC in case costs are higher than those provided in the financial statements;
- Propose with the MC the amount of annual fees to be submitted to the members;
- Manage a bank account held by the Club, and defines those who have signatory power for managing it;
- Record the receipts and expenditure, and present monthly to the MC the detailed statements, the credits and debts to the General Secretariat, the District (and the area), and asking for their approval;
- Coordinate with the Secretary so that there are no differences between the data about the number of members in the monthly reports and the amount of fees due to the higher level.

Particularly the Treasurer have to managed also with the different members

In compliance with Art. 5 of the P.I. Statute the members are divided in:

Ordinary members: they are those that in accordance with the art. 4.3 of the statute, accepted the principles, the finalities, and the engagement of the P.I. The new members were admitted in the club solemnly during monthly meetings.

They have to pay all the fees and they can be divided into:

.exempted, as from art. 7 of the P.I Regulation 2014 edition, they are members that on 31th January 2014 have 82 years old and 20 years of seniority and they have the exemption after request.

.dismissed, as from art. 8 of the P.I Regulation. a member can asks to the president an exemption period up to 1 year. It is renewable up to a maximum of 2 years. The exemption have not to be communicated to the P.I. The dismissed members has not to pay the social fee to the Club, but he has to pay the subscription fee to the P.I.

Honorary members

They could be chosen between club members or some prestigious local personalities. They were nominated by indication of the Managing Committee and approved by the Members' Assembly in recognition of excellent merits acquired in promoting the Panathlon's values. Their subscriptions are paid by the club.

The club can nominee also an honorary president, which was chosen among the past president of the club. In this case the annual fee is paid by the club too.

In the form "Monthly Report", the General Secretariat have to forward to the General Secretary, the members' amount is set up by two elements, about ordinary members and honorary members.

At last, the Treasurer must:

- Be careful to check, on the occasion of the participation of representatives of the Club to the General Assembly or Congress of PI, of the district (and the Area) with the District Treasurer (or Area), the accounts situation of the Club and the social fees payment in order to avoid the possible loss of voting rights;
- Prepare at the end of the year the Financial Statement, with a report prepared by the Auditors Committee, for the final approval by the General Assembly. As an example, below there is a type of a possible budget and final accounts with the list of the respective items.

EXAMPLE OF BUDGET (AND BALANCE)

a. Incomes:

- a) Remaining previous year;
- b) Annual membership fees;
- c) Deferred feed;
- d) Any other incomes (donations, etc.);
- e) Total incomes.

b. Expense:

- a) Expenses for social events
- b) Payment Affiliation Fees to the General Secretariat, to the District (and the Area);
- c) Charges for any "service";
- d) Administrative expenses (Stationery, plaques, gifts etc.)
- e) Bank expenses;
- f) Refund to members for activities on behalf of the Club;
- g) Total expenses.

c. balance

The difference between "incomes" and "expenses" determines the credit or the debit balance. It is advisable to close the management with a surplus to allow the new Treasurer starting his year without financial worries and for the fact that any leftovers should be justified at the end of the report as necessary for the operation of the Club within one year, pending social fees.

At the end of the mandate the Treasurer shall turn over to the new treasurer all information and documentation, and he has to finish all banking (deposits and payments), preparing statements and delivering final reports and accounting records regularly endorsed by the auditors and approved by the MC.

NOTE

To be in compliance with the statutory and tax laws of their own country, ***each Club Treasurer must follow the specific national legislation in force.***

As an example, the following is what the Italian legislation provides for the administration of an association like the Panathlon Club.

a. Summary documents to be kept nearby the Club.

- Deed and Statute of with updates approved by Panathlon International.
- Certificate of Status of the Tax Code and any changes.
- Copy of the Model EAS, to be filled at each change of President.
- List of Members and dates of entrances and exits.
- Minutes Book of the Managing Committee.
- Book Assembly's Minutes.
- Book Fund.
- Annual Reports.
- The documentary accounts, by year, invoices received, receipts, refund of members expenses, copies of receipts given to members for payments of fees and any other reasons, bank statements etc.
- Privacy: Authorization of the Members to the use of their personal data.
- A copy of the registered mail.

b. Mod. EAS.

It is the data transmission model to sent to the Revenue Agency at the establishment moment and then to communicate any changes.

The items in the following lines of the model aren't considered "changes":

- **N. 20** Income from activities of sponsorship or advertisement.
- **N. 21** Advertising messages.
- **N. 23** Average amount of total incomes.
- **N. 24** Number of members of the Club last year.
- **N. 30** Amount of donations received.
- **N. 31** Amount of any public submissions received.
- **N. 33** Number of days and any public manifestations of collection of funds.

His presentation, carried out for the first time in 2010, must take place within the 31th March of the following year in which the changes will occur. Those who had not done this, may do it in "late", with a penalty to be paid by a special mod. called F / 24.

For any doubt or problem that may arise, it will be proposed immediately to higher levels and at the General Secretariat of Panathlon International that will provide appropriate suggestions or advices.