

*Excerpt from Barbara McKinzie's presentation  
to the 1998 Directorate at Orientation*

**ALPHA KAPPA ALPHA SORORITY, INC.  
DIRECTORATE ORIENTATION  
AUGUST 27, 1998**

Presenter  
Soror Barbara A. McKinzie  
Supreme Tamiouchos

82498

*Make special note of page three.*

## Directorate Expense Reporting

- Directorate Budget by Position
- Regional Directors' Office Expense
- Receipt of Honoraria
- Internal Revenue Service Reporting

8/24/98

[home](#) [back](#) [next](#)

**ALPHA KAPPA ALPHA SORORITY, INC.  
RECEIPT OF HONORARIA**

Each member of the Directorate has been elected by the sole governing body of the Sorority to voluntarily serve the designated term of office. As such, the governing documents do not provide for the receipt of monetary compensation of official acts discharged during said term of office. As leaders duly elected to uphold our constitution, bylaws and mission, and for compliance with regulatory guidelines, the following is expected:

\*Receipt of monetary amounts equal to or exceeding \$500 in any calendar year (January 1 to December 31) will be separately reported to the Supreme Basileus, Supreme Tamiouchos and the Executive Director.

Such reporting will remain confidential and will be used solely for regulatory compliance and reporting.

**INTERNAL REVENUE SERVICE REPORTING**

During 1998, Congress strengthened the IRS rules governing not-for-profits in the area of "excess benefits." Specifically, for the Sorority, any Directorate member or Committee Chairman with undocumented expenses equal to or exceeding the limit will receive IRS form 1099.

*Special Note:*

*Barbara McKinzie's own words in 1998 at the Orientation*

## Summary

- Disburse Sorority funds prepared to make public your spending decisions.
- Remember that your financial role is one of steward; therefore, strive to be the most responsible steward leader of the sisterhood.

8/24/98

[home](#)

[back](#)

[next](#)