

## **F. Team Budget and the Expense Report**

1. Each competitive Team Challenge has an assigned budget or expense limit. The total value of your solution must not be more than your Team Challenge Budget (in U.S. dollars). Check your Team Challenge for your expense limit. International teams should use the September 1, 2021 rate of exchange for the U.S. dollar. (See Section VII.H.9.)
2. The Team Budget is the total value of all the materials your team will use in your Presentation, not necessarily what your team spent to create the solution. Every team in your Team Challenge has the same budget. Appraisers will be evaluating your solution to determine whether another team could recreate it for the same “cost.”
3. Your team is required to submit a list of items in your solution and their values on the Expense Report. The Expense Report must be accessed and submitted through the Resource Area of DestinationImagination.org.
4. Your Expense Report should list ONLY the supplies, equipment, props, scenery, and costumes that are a part of your team’s Presentation that you bring into the Presentation Site. It does NOT include the cost of:
  - a. any equipment or tools used to create elements of your solution.
  - b. any portions of materials that were left over or not used.
  - c. any prototypes or experimental solutions that your team has designed but does not use in the Presentation. (See Section VI.D.)
5. Before your team’s tournament, your team will complete and submit the Expense Report. Your team’s Expense Report will be checked by a Prep Area Appraiser. Depending on your tournament, this check may happen prior to the tournament day and/or in the Prep Area just before your team’s Presentation time.
  - a. If the Prep Area Appraiser feels that the solution may be over the allowed budget for your Team Challenge, they will confer with another tournament official. If the other official agrees that the materials are over the budget, your team will be notified. Your team will be given a specific amount of time to bring your solution into compliance with your allowed budget. Your team may have time prior to the tournament to bring your solution into compliance and/or you may be given time at the tournament to do so. This will depend on when the Prep process is conducted.
  - b. Your team may update your Tournament Data Form, Expense Report, Prep Checklist, and/or Presentation to bring your solution into compliance. All changes to the Tournament Data Form, Expense Report, and/or Prep Checklist must be made within the Resource Area of DestinationImagination.org.
  - c. If the expense violation is not found or is not corrected during the Prep process, your team may receive an Illegal Procedure deduction(s).

## **G. Expense Report Categories**

1. Clothing: Everything you wear that is visible in the Presentation, including costumes, hats, and any item that contributes to the solution of the Challenge, must be included on the Expense Report under Clothing.
2. Exempt Clothing:
  - a. Destination Imagination T-shirts, T-shirts with jeans or plain pants/skirts, and other typical clothing items, as long as they are not decorated and do not contribute to the solution in any way.
  - b. Items that are required or used for safety purposes such as helmets, goggles, shoes, or protective

gloves. Decorations or alterations to safety items must be listed on the Expense Report at their appropriate cost. The necessary safety items themselves may be listed as exempt on the Expense Report, as long as the items still function in the way needed for team members to be able to present safely.

c. Glasses, hearing aids, casts, etc. that are prescribed or are needed in order for team members to be able to present. Decorations or alterations to these items must be listed on the Expense Report at their appropriate cost. The prescribed or necessary items themselves may be listed as exempt on the Expense Report, as long as the items still function in the way needed for team members to be able to present.

d. Jewelry and watches, as long as they are not decorated, altered, or used as props or costumes.

3. Scenery/Equipment: All scenery and behind-the-scenes materials, including electric and electronic equipment costs, must be included on the Expense Report under Scenery/Equipment. Exempt items must not be physically altered, modified, or decorated. For instance, if a team uses a classroom chair and alters it by drilling holes to attach a device, the chair must be given a value on the Expense Report because it has been altered and is no longer in original condition. Or, if a team uses a laptop and tapes decorations to the screen to enhance the Presentation, the computer must be given a value on the Expense Report because it has been decorated and is no longer in original condition.

4. Exempt Scenery/Equipment: ONLY the specific items listed in this section are exempt.

a. Audio and visual equipment: CD and tape players, MP3 players, iPods and tablets, smartphones, karaoke machines, radios, portable microphones, speakers and amplifiers, projectors and screens, cameras, TVs, VCRs, DVD players, and related hardware such as a cart used specifically and only to support the audio-visual equipment.

b. Computers and related equipment: All equipment used as a computer or used to create computing devices are exempt. This includes, but is not limited to: laptops, desktops, mobile devices (such as tablets, smartphones, smartwatches, etc.), printers, networking equipment (such as Wi-Fi hotspots and routers), microcomputers (such as Raspberry Pi), microcontrollers (such as Arduinos and basic stamps), and Lego Mindstorms (only the computer, computing device/intelligent brick, and sensors are exempt). Equipment that is used in the modification of these computing devices is also exempt, including remote controls, sensors, and packaged parts (such as breadboards and jumpers). Related hardware, such as a cart used specifically and only to support the computer, and commercially produced and available software, as long as the product resulting from its use is of the team's design, are also exempt.

c. Electrical items: Extension cords, power strips, Ground Fault Interrupters (GFIs), batteries (except as noted in the Safety Section), current-limiting devices for batteries, and converters. (See Section VII.J.10.)

d. Floor coverings and/or items used for protection that your team provides to protect the surface of the floor or for the safety of the team members or audience, as long as the floor coverings and/or items used for protection do not add to the solution. Examples include, but are not limited to, tarps, netting, and padded gymnastic mats.

e. Furniture: Unaltered desks, tables, folding tables, stools, and chairs.

f. Musical instruments: Commercially made musical instruments and music and instrument stands (used ONLY for the purpose of holding the music or the instrument).

g. Safety equipment: Items used only for safety such as netting, barriers, etc., as long as they do not add to the solution.

h. Ladders/step stools: Commercially produced ladders and step stools.

5. Props: All large and small items that are used in your Presentation and/or brought into the Presentation Area during your time limit must be listed on the Expense Report under Props. If your team needs equipment, such as a cart or dolly, to move props within the Presentation Site, those items must also be listed on the Expense Report under Props, whether or not they are actually used in the Presentation. An unaltered cart or dolly is exempt, as long as it does not contribute to the solution and is only used to move props.

6. Common Supplies: Bulk items such as nails, staples, tape, markers, glitter, etc. may be listed under Common Supplies and assigned one cost. If your team buys an item, such as paint, and only uses a fraction of the item, estimate the cost of the portion used in your solution.

7. Trash: Items in this category would include true discards such as cardboard boxes, empty containers, newspapers, or cardboard tubes, but NOT items that are both used and functional, such as hardware (casters or pulleys, for example), items of clothing used to create costumes, automobile tires, old but functioning appliances, etc. These should be listed at a “yard sale” or “garage sale” price. (See Section VII.H.4.)

## **H. Determining the Value of Your Solution**

1. Every item you use in your Presentation must be listed on the Expense Report. For each tournament, your team should submit copies of your receipts with your Expense Report to show how you arrived at your team’s Expense Report figures. (See Section VI.D.) Your team should label the receipts to show the Appraisers where the materials were used in your team’s solution.

2. Sales Tax and Shipping: Do not count sales tax or shipping costs in the value listed on your Expense Report.

3. New: Items bought specifically for your solution should be listed at the purchase price. Many supplies used to build your scenery will be new or unused, such as PVC pipe, foam core, sheet cardboard, poster board, butcher paper, etc. These should be listed at their “new” purchase price even if they were donated to your team. Remember, the Expense Report details not what your team actually spends, but rather what it would cost for another team to reproduce your solution. If you only use a part of an item, you may estimate the value of the part you actually used in your solution.

4. Used: Many of your props and costumes will be made up of recycled or loaned items. These items were previously purchased and used and no longer hold their original value. Your team may assign a fair “yard sale” or “garage sale” price for these items. Costume pieces, such as hats, neckties, or ball gowns; electrical items, such as old lamps or fans; and hardware components, such as casters and pulleys, are examples of the types of items that might fit into this category. Teams are expected to place a realistic value on these items.

5. Reusing Team-Created Items: The reuse of items from prior years’ Team Challenge solutions or items made by team members for other purposes is permitted. However, these items may not be claimed as original creations made by your team especially for your Team Challenge solution. These items will be treated in the same manner as other non-original items used in the Presentation, such as rented or purchased costumes.

6. One-Day Rental: Some equipment and costumes that your team uses may not be brand new but still have significant value—such as electric motors and compressors or some commercially made costumes. For these items, your team may research and assign a “one-day” rental value. For example, if a podium contributes to the solution, it would need to be included on the Expense Report with a price, and your team could choose to assign a one-day rental value. Your team must not assign a “one-day” rental value to an item that has been

permanently altered. Your team must submit a quote or receipt from a rental company to serve as proof of the stated “one-day” rental price. This should be included in the receipt files your team turns in with the Expense Report. (See Section VII.H.1.)

7. Common Supplies: Supplies used in bulk, such as glitter, staples, markers, nails, etc., might not be used up entirely. Your team should keep the receipts for these items in order to estimate the cost of the portions used and the total cost of common supplies used.

8. Trash: Discarded items valued under \$1US do not need to be assigned a value but should be listed under Trash Supplies Used. Your team must not take advantage of this rule by claiming that any and all discarded items have a value of less than \$1US. True discards such as newspaper, aluminum cans, cardboard boxes, and rags do not have any value to most people but should be listed on the Expense Report, since these items are part of your solution.

9. International Teams: Because exchange rates, import/export issues, and the supply of materials vary widely from country to country, teams that operate outside the United States are required to utilize the exchange rate of their local currency to the U.S. dollar as of September 1, 2021 to determine the value of their solution materials. The Expense Report in the Resource Area will calculate the exchange rate based on your selected currency. (See Section VIII.C.)