

# Stewardship Policies



## Table of Contents

Introduction .....	3
<b>Funds Received .....</b>	<b>4</b>
Policies Concerning Funds Received by the Council .....	5
Council and District Activities .....	6
Camping Events.....	7
Custodial Accounts .....	8
Field Receipts .....	9
Processing Funds Received by Mail .....	10
Point of Sale.....	11
Contributions of Stock.....	12
Unit Checking Accounts.....	13
<b>Fundraising .....</b>	<b>14</b>
Fundraising When the Cash Flag is Turned On .....	15
Fundraising When the Cash Flag is Turned Off .....	16
Contribution Reconciliation .....	17
Processing Gifts of Services or Materials in Lieu of Cash.....	18
Gifts in Kind.....	19
Pledge Billing .....	20
Pledge Write-off .....	21
Fundraising Records.....	22
Uncollectible Pledges.....	23
<b>Accounts Payable .....</b>	<b>24</b>
Billing Accounts Receivable .....	25
Writing Off Accounts Receivables .....	26
<b>Funds Disbursed.....</b>	<b>27</b>
Policies Concerning Cash Advances .....	28
Cash Disbursements.....	29
Change Fund .....	30
Check Requests.....	31
Employee Loans .....	32
Invoices and Payments.....	33
Payrolls .....	34
Petty Cash Fund .....	35
Purchase Orders.....	36
Salary Advances .....	37
<b>Control of Inventory.....</b>	<b>37</b>
Assignment of Inventories.....	39
Consignment of Inventories .....	40
Disposing of Fixed Assets.....	41
Recording Fixed Assets (“other policies”) .....	42
<b>Other Policies.....</b>	<b>43</b>
Assets and Liabilities Reconciliation .....	44
Bank Reconciliation .....	45
Budgets.....	46
Cost Sharing .....	47
Government Reports.....	48
Insurance Coverage.....	49
Office Safe.....	50
Use of the Postage Meter .....	51
Resolutions Log .....	52
Telephone, Fax, and the Internet.....	53
Time Study.....	54
Travel Expense .....	55

## Introduction

Listed on the following pages you will find policies that cover handling of cash, fundraising, accounts payable, and inventory control, plus others that the council will need to review and approve. The signed copy of the Stewardship policy needs to be filed and, as policies change, reviewed and resigned. Once a policy has changed, the policy needs to be moved into the Stewardship section of the Office Procedures Guide with the update listed. The signature lines are not needed on all pages. The footer will be changed to include the date of approval or update.

## Funds Received



## Policies Concerning Funds Received by the Council

### Bank Deposits

It is the policy of this council to make at least one cash deposit daily.

1. Make deposits to the council's primary deposit account daily. Deposits can be made in several batches for the same day or one deposit for the entire day's receipts.
2. Write at least one deposit ticket for each day's business regardless of the size of the deposit.
3. Do not hold money overnight on the council premises, except the next day's change drawer and any cash not deposited from the previous day's business.
4. The Scout executive must give permission to open deposit accounts. Only **executive board** check signers, Field Director and Scout executive members will be authorized to sign for all deposit accounts.
5. The council may open deposit accounts in cities other than the city in which the council office is located in order to service district needs and other council needs. The executive board must give express permission for this.

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### Council and District Activities

1. Print the budget for the activity from general ledger.
2. Note on the calendar when you should ask for a cash advance, if needed.
3. Review the Calendar, Program Plan and Budget with the committee that will be responsible for the event.
4. Have the Chair assign responsibilities for each aspect of the event.
5. Follow up with each person on their particular responsibilities.
6. Hold the event.

Issue field receipts for all monies collected at the event.

7. Take all monies and turn them in to the council along with yellow field receipt.
8. Meet with the committee and review the results of the event.
9. Turn in this year's results.

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### Camping Events

1. Print the budget for the Camping event from general ledger
2. Note on the calendar when you should ask for a cash advance, if needed.
3. Review the Calendar, Program Plan and Budget with the committee that will be responsible for the event.
4. Have the Chair assign responsibilities for each aspect of the event.
5. Follow up with each person on their particular responsibilities.
6. Hold the event.
7. Issue field receipts for all monies collected at the event.
8. Take all monies and turn them in to the council along with the yellow field receipts.
- 9 Meet with the committee and review the results of the event. Turn in this year's results.

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### Custodial Accounts

Custodial accounts are those that are designated as custodial funds or those that are being held for other Scouting entities for which this council does the accounting. The national council has declared that 2301 Registration, 2302 Boys' Life, 2303 World Friendship Fund, 2304 Regional Courtesy Fund, 2305 Council Courtesy Fund, 2341 Unit Deposits, 2351 National Training Courses, 2352 Regional Training Courses, 2361 National Meeting, 2362 Regional Meeting, 2371 Order of the Arrow, 2372 National Eagle Scout Association all have been declared as Custodial Accounts.

1. No custodial accounts should involve money that eventually is owned by the council.
2. Custodial Accounts are not to be used in lieu of Restricted Funds.
3. There is only one account for the Order of the Arrow (2371), any additional accounts shall be considered for convenience and may be reduced to one with 90 days notice.
4. Custodial Accounts are not to be used for National Events.

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### Field Receipts

1. Issue a field receipt for all monies received outside of the council service center.
2. Issue field receipt books to all professional personnel and replace them as they are used. On occasion, it may be necessary to issue field receipt books to volunteers.
3. All field receipts shall be prenumbered, consist of three copies, and be issued to a specific person. Management shall periodically check to identify and verify proper usage of field receipts.
4. Field receipts should be completed in ink with sufficient pressure to make all three copies legible. Issue new field receipt books as current ones are used. Extra books are available for large events.
5. Each of the three parts of a field receipt has a specific purpose. The white (top) copy shall go to the original payer. The yellow copy shall accompany cash receipts turned in to the council service center. The pink copy shall be kept with the field receipt book and be turned in when a new book is issued.
6. All copies of the field receipts must be accounted for. Voided receipts should be clipped to the pink copy of the cash receipt when the field receipt book is turned in.
7. If field receipt books are issued to volunteers, the remaining blank receipts should be recovered after the accounting for the event is completed.

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### Processing Funds Received by Mail

All mail shall be controlled as soon as it is received. Mail will be kept intact and delivered to the Office Administrator’s office-. Mail picked up at the post office shall be brought unopened to the service center.

1. Two people will be assigned to jointly open the mail. All mail shall be opened except for mail marked “personal and confidential.” Individuals assigned to opening the mail should not have cash receipt or bookkeeping responsibilities.
2. Funds received should be separated into two piles. The first pile shall consist of all fundraising money received. The second pile will consist of all other cash and checks.
3. All checks shall be stamped “For deposit only, [Tidewater Council].” The bank account number to which the cash will be receipted should also appear on the checks.
4. An electronic mail list for each of the two groups will be created.. The list shall indicate the date of receipt, the date and number of the check or money order, and/or cash, the name of the donor along with the names of the persons opening the mail.
5. Give a copy of the electronic mail lists to the fundraising clerk, Scout Shop manager and make a copy of the list available to those authorized by the Scout executive.
6. The fundraising clerk shall process the mail in the Fundraising software as a single batch. After batch processing, the fundraising clerk will print the Batch Edit List and attach it to the mail list along with a deposit ticket for the mail receipts; this will be forwarded to bookkeeping electronically and a copy filed in the fundraising office.
7. The Scout Shop shall process the mail in the point-of-sale software as a single batch. The receipts from the mail processing shall be attached to the daily file folder at the end of each day.

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### Point of Sale

1. Point of sale software is designed to record all income from all sources. It also is designed to record all sales of merchandise assigned to the Scout Shop.
2. Mail receipts that are brought to the Point of Sale clerk should be processed as one continuous batch on the day it is received.
3. The change fund for each drawer should be kept in the safe until the Scout Shop opens.
4. At the end of the day, each drawer is counted to \$100 by before storing it in the safe. The balance of the funds, charge slips, checks and money substitutes should be put into a bag and labeled with that days date and money drawer.
5. The money is counted and a deposit made out for each drawer.
6. The cash/check deposit is made daily.

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### Contributions of Stock

It is the council's policy not to hold stock but to convert it as soon as practical into cash. The following is the process of valuing and handling stock.

1. All notifications regarding contributed stock must be given to the Scout executive.
2. The Scout executive determines when the donor gave (transferred) the stock to the council.
3. The Scout executive shall research the stock high and low price the day of donation. The midpoint between the high and low price for the day, multiplied by the number of shares, will be the value of the contribution, regardless of when the council sells the stock. The council will record a pledge for this calculated amount.
4. The Scout executive or his designee shall notify the broker about the stock to be sold and provide the necessary paperwork to affect the sale.
5. If at the point of sale, a gain or loss occurs, the council shall record the gain or loss to the Gain or Loss on Investment Transactions account (6601). If there is a gain it is the council's. Credit the Contributor with the cash amount of his/her pledge and record the difference to Gain or Loss on Investment Transactions.(6601) If there is a loss then record the amount of the cash sale and the difference to Gain or Loss on Investment Transactions.

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### Unit Checking Accounts

It is the policy of this council to encourage checking accounts for all units in the council. Sound stewardship of council funds for unit programs requires checking accounts with a complete accounting of all dollars received and expended.

1. Units may open deposit accounts with permission from the chartered organization.
2. All monies collected by the unit shall be deposited in the unit account. All checks written to cover unit expenses must be approved by the unit committee.
3. The council is responsible for closing unit accounts for units that have become inactive. The cash in those accounts should be credited to Funds of Inactive Units (2782). When the unit becomes active again, the money is returned to the new unit committee. Monies in account 2782, if after 2 years from the date of dropping, a unit has not been re-organized, then the funds shall be used for the purposes of the Boy Scouts of America in the area of specific assistance to needy Scout youth that cannot afford registration.
4. The council will keep accurate records of all money received in the unit account, from whom the money was received, and to whom dollars are dispensed from the unit account.

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## Fundraising



Fundraising when flag is turned on (not applicable)

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### Fundraising When Cash Flag is Turned Off

The Fundraising software records a pledge to indicate that a commitment has been made; subsequent payments toward that commitment are also recorded. This policy will explain cash processing responsibilities of the fundraising clerk. Cash is receipted elsewhere and the original documentation and the cash receipts are given to the fundraising clerk. All fundraising paperwork must be complete before it is turned over to the fundraising clerk.

1. Contributions received in the mail will be accompanied by a log sheet showing total pledges.
2. The fundraising solicitor creates an audit sheet from field receipts and attaches it to the pledges and payments that staff members or volunteers hand carry. The audit sheet will indicate the contents of any envelopes given to the fundraising clerk. Audit sheets will be validated against the contents, and a copy of the audit sheet will be returned to the person bringing the information to the fundraising clerk. Pledges and payments that do not have an audit sheet attached will be turned over to the Scout executive for reconciliation. Cash must have a field receipt attached showing that the person bringing the documentation received the cash.
3. Using an adding machine, the fundraising clerk will total the pledges in a given batch. Once a batch has been processed in the Fundraising software, the total pledges on the Edit List should equal the total of all pledges from the adding machine tape.
4. Once the edit list of the distribution file has been verified, the transactions should be distributed to the general ledger. The accounting department should verify that the Cash Receipts processed by the trading post matches the cash receipts being put in by the fundraising operator.
5. For filing, the fundraising documents should be put into one stack. The date of the process should be noted on the stack and filed for future reference. The system will keep track of which pledges have been paid.

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### Contribution Reconciliation

1. All campaigns should be kept in the Fundraising software as a subsidiary ledger to the general ledger.
2. Contributions should be reconciled at least monthly.
3. The total pledges shown should be equal to the contribution amount plus any reclassification of Net Assets that has occurred.
4. Total Cash received should be subtracted from the total Pledge Receivables with the result showing the total pledges owed at the time of measurement.
5. The total to date on the campaign will show the amount of the pledge receivable and the amount of total pledges and payments.
6. Keep in mind that the campaign may be spread over several years so it will be necessary to keep track of the total income, total expense as well as the current income and current expense.

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### Processing Gifts of Services or Materials in Lieu of Cash

Contributions to this council are encouraged to be in cash. Any contribution may be paid by a gift of services or materials instead of cash. Under these circumstances, it is important that all employees understand the applicable rules.

1. "Gifts in kind" are forms of payments. These are in lieu of cash, a check, or credit card.
2. Before a gift in kind can be accepted, it must be cleared by the Scout executive. Contributions must be usable in the Operating fund and they must be budgeted in the current year. Any contributions to the Capital fund must be cleared ahead of time.
3. Contributions will be credited at fair market value at the time they are received.
4. When payment is received, it will be charged to the relevant operating expense account as well as credited to the appropriate pledge receivable account.
5. Thank-you letters need to be written to the person or persons who have furnished this type of contribution and should describe the gift and the council's appreciation for it. Unless specifically instructed to do so, do not put a dollar amount in the letter.
6. Special IRS rules regarding the donation of items that require a special IRS form must be closely adhered to.

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### Gifts in Kind

1. Gifts in Kind are a form of payments. They can be used in any campaign and are a legitimate substitute for cash.

### Pledge Billing

1. Pledges that have a balance on them shall be billed when their bill is due.
2. Billings shall be sent by the 10<sup>th</sup> of the month so that the council has a reasonable chance to collect the pledge during the desired pledge billing month.
3. Pledges may also be billed via email.
4. On monthly basis pledges that go unpaid shall be contacted by phone, email or letter to determine whether the pledge is still good by the district executive.
5. Pledges that are billed and not paid after three attempts will be considered “uncollectible.”

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### Pledge Write-off

1. Write-off is the process of setting up an amount in the allowance and provision account that will account for the lack of payment of pledges.
2. When notification is received that a pledge will not be paid the record is marked with a “Q” status and that status stays until the year is closed or the pledge is paid off.
3. At the end of the year the fundraising clerk provides a list to the Scout executive of all pledges that are currently marked with a Q status. In addition, the operator provides a list of all “P” status pledges and the Scout executive is asked to mark all those that are collectible. The operator takes this list and changes the status of all pledges that are not expected to be collected to Q and produces a new list for the Scout executive. That list, when approved, is then kept in a file folder for the auditors along with a list of collectible (“P”) status pledges.
4. The pledge, if legitimately received, is kept on the file to provide a record of which pledges are paid and which are not. No record is removed for lack of payment.

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### Fundraising Records

Fundraising records are a very important part of a council's history. Contribution records must be saved for seven years in order to verify a taxpayer's claim of a contribution. In addition, the council is responsible for issuing annual contribution statements and monthly billing statements to contributors.

1. Fundraising records must be maintained. When a commitment has been received, it shall be recorded with the correct name, address, phone number, campaign, district, division, community, and worker at the time it was received.
2. The name shall reflect the contributor, no matter how or with whom the solicitation was initiated. Business contributions shall be recorded in the name of the business; the contact for that business must also be recorded.
3. To the greatest extent possible, the names of parents shall be recorded for the family FOS effort.
4. Billings for Capital or Endowment campaigns can be extended for three to five years. All other campaigns will have separate billing schedules.
5. Thank-you forms will be sent to all contributors. Thank-you forms and letters will be created weekly. The Fundraising system records will be updated weekly to indicate who has been thanked.
6. Pledges will be credited to only one part of a campaign. The part assigned to the prospect will receive credit for the contribution, regardless of who made the solicitation, unless the prospect was specifically released by the district that had the original prospect listing. All disputes will be settled by the Scout executive.
7. Incomplete records will be given to the Scout executive or his designee for resolution.
8. To mark a prospect as worked but no pledge made, enter a *W* on the status line of the Fundraising software record.
9. To indicate that a contributor cannot fulfill a commitment, enter a status code *Q* on the pledge record for uncollectible pledge in the Fundraising software.
10. To drop a prospect from the next year's campaign, select the prospect record in the Fundraising software and remove the check mark from the field called Copy to Next Year Campaign.
11. Recognition plaques will be given to contributors of \$750 or more. Plaques shall be sent out biweekly except during February and March when they shall be sent weekly.
12. If the contributor already owns a plaque and renews a pledge, the contributor shall receive a year tag to be placed on the plaque. All tags to be engraved on should be sent to the engraver on Monday to be ready by Friday of that week. Of these, the tags for new plaques should be attached to the appropriate plaque by Friday of that week.
13. All plaques shall be issued weekly or bi-weekly.
14. Fundraising system records will be checked for duplicates in June, July, and August of each year. Corrections will be made before creating the next campaign.

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### Uncollectible Pledges

When planning fundraising events, it is important to consider that not all pledges will be collectible. The council must estimate pledge loss in some fundraising campaigns when determining council and event budgeting.

1. Tracking uncollectible pledges begins automatically if the council is using the Fundraising software appropriately. This process prevents the council from overstating or understating the council's income from January to November. In December, it is the Scout executive's responsibility to review all unpaid pledges in the campaign and to determine which are collectible and which are uncollectible.
2. The value of uncollectible pledges is used to set up the amount in the Allowance for Uncollectible Pledges. An offset entry of that amount is made to the Provision for Uncollectible Pledges account.
3. At no time can pledges be removed from the Fundraising or General Ledger software unless it can be determined that the pledges were not legitimately made in the first place.
4. The fundraising clerk reviews the amount of uncollectible pledges identified by the Scout executive and increases or decreases the uncollectible pledges amount in the software to match it.
5. Only five types of campaigns may have uncollectible pledges: Friends of Scouting (1371, 1381, and 1391 offset to 4069 or 4070), Project Sales (1372, 1382, and 1392 offset to 4089, or 4090), Capital Campaign (1373 offsets to 4189), Special Events (1374, 1384, and 1394 offset to 4249 or 4250), and United Ways (1378, 1388, and 1398 offset to 4769 or 4770).

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## Accounts Payable



### Billing Accounts Receivable

1. Other entities in addition to contributors may buy from the council and therefore we could have credit extended temporarily to outside groups.
2. When credit is extended to outside groups it needs to have the approval of the Scout executive beforehand.
3. Billing should be sent within 30 days of the material being received by the outside entities.

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Date



### Writing Off Accounts Receivables

From time to time, councils will extend credit to outside groups for the purchase of Scouting materials. These groups might include churches and chartered organizations. The transactions become store sales where sales have occurred, but the council has not received payment.

Other uncollectible accounts receivables include returned checks. If efforts to collect on these checks fail, the check amount should be written off.

1. The three accounts receiving amounts that make up the accounts receivables are Units (1241), Other (1242), and Returned Checks (1243).
2. If units fail to fulfill their obligations, the uncollectible amount should be written off to Provision for Uncollectible Accounts (9417), with a credit to account 1241.
3. If other creditors fail to fulfill their obligations, write off the uncollectible amount to Provision for Uncollectible Accounts (9417), with a credit to account 1242.
4. Charge the amount of returned checks that are uncollectible to the original income source, with a credit to account 1243.

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## Funds Disbursed



# Policies Concerning Cash Advances

## Cash Advances

Cash advances are monies advanced to individuals for event expenses that cannot be completed using the normal vendor and invoice routine. Advances can only be written to a specific person, who will be personally responsible for returning either cash or receipts that total the amount of the cash advance.

1. Cash advance requests are submitted in time for the regular cash disbursement check run to account 1254. Requests must be for \$1,000 or less and must be approved by the Scout executive.
2. The cash advance must be settled within five business days of the completion of the event. Cash is deposited and the balance is expended to the appropriate expense account.
3. Persons reimbursing a cash advance must return unused cash and receipts for all expenditures labeled with the item purchased. A separate attached list should summarize the purchases by category (such as program supplies, food, office supplies).
4. Cash advances are not petty cash fund transactions, although they can be used as a substitute for a petty cash fund.

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## Cash Disbursements

There are only three ways that cash can be disbursed in the council. One is through the petty cash fund, and the other is by cash disbursement check or electronic payment or cash advance. The Scout executive shall be responsible for all cash disbursement checks. The policy is as follows:

1. Enter all approved invoices into the Accounts Payable software daily. Pay careful attention to the accounting date for the invoice (this will determine the date this information will enter the general ledger), the payment due date, and the invoice date.
2. After entering all approved invoices, print an edit list and verify the vendor, dates, and amounts. When the information has been verified, create a voucher register and distribute this information to the general ledger using the current date.
3. Attach the vendor invoices to the related purchase orders and file alphabetically in the accounts payable file for future payment.
4. Have the Scout executive indicate which invoices are to be paid by marking them on the Payables Open Liability Report.
5. If this set of invoices is acceptable, have the Scout executive sign the report indicating his approval of the invoices to be paid. If the list is incorrect, first make corrections and then seek approval.
6. Print approved checks and present these to the Scout executive. Keep the check and its copies together until a signature has been affixed to the checks.
7. Have the Scout executive or designee take the checks to the treasurer or authorized signer (two signatures are required on all checks).
8. After the checks have been signed, attach an audit copy of the check to the invoice and purchase order documentation indicating that these obligations have been satisfied.
9. File the documentation in vendor folders. Create vendor files for those used regularly. Miscellaneous files in alphabetical order can be used for all vendors who do not have repeat transactions.

**Rules**

- T At no time will blank checks be signed.
- T The accounting specialist is responsible for the safeguarding of unused checks. All voided checks will be put in a separate folder with all copies attached (if they are two- or three-part checks). Councils using laser-printed checks change their Payroll passwords every 90 days for security.
- T All disbursements for all funds will be made from an approved Council checking account.
- T The Staff Accountant and Treasurer will reconcile the checking account monthly.
- T No manual checks will be written.
- T When invoices or statements are not available as documentation, the Scout executive must request written explanation as to why the appropriate documentation is not available. The Scout executive can still approve a check request, which will serve as the authorization to expend funds.

**Policy approved by** \_\_\_\_\_  
**Scout Executive** **Date**

**Policy reviewed by** \_\_\_\_\_  
**Council Treasurer** **Date**

**Policy implemented on** \_\_\_\_\_ **Policy updated on** \_\_\_\_\_  
**Date** **Date**

**Orientation conducted on** \_\_\_\_\_  
**Date**



### Check Requests

1. Check requests are used only in the absence of invoices from the vendor.
2. Check requests can be generated by any of the staff but must be approved by the Scout Executive.
3. Check requests shall be recorded like any other invoice with the time of the check request, the payee, the date it is put into the Accounts Payable and the payment date.

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## Employee Loans

It is the policy of this council to make no employee loans. The council will not endorse or guarantee any loans on an employee's behalf.

The council may help employees locate reputable institutions that can make the type of loans the employee needs.

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Date Date

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Date

### Invoices and Payments

It is the policy of this council to pay its obligations on time and to be responsible stewards of its resources.

1. Federal payroll income and FICA taxes will be paid by IOI Payroll & Employer Services.
2. State income tax will be paid by IOI Payroll & Employer Services.
3. Unemployment taxes will be paid by IOI Payroll & Employer Services.
4. Benefits deductions and deferred income from employee 403(b) or thrift plans withheld from a month's payroll will be paid by the fifteenth (15<sup>th</sup>) of the month.
5. Vendor invoices must arrive by the due date expressed on the invoice or thirty (30) days from the invoice date in the absence of any other information.

**Electronic Federal Tax Payment System (EFTPS) via IOI Payroll & Employer Services.**

The council files payments electronically.

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### Payrolls

Council payrolls shall be produced on time with the correct information for each employee for the time worked. Payrolls shall be created for work completed for all non-salaried employees and by agreement for all salaried employees.

1. Salaried employees shall be paid on the fifteenth (15<sup>th</sup>) and the last day of the month. If either of these dates falls on a weekend, then payment shall occur on the nearest business day prior to the payday.
2. Camp payrolls shall occur on a regular basis for work completed. The camp director shall submit payroll authorization(s) three days prior following the completion of a work period. Payrolls shall be processed and available on the 15<sup>th</sup> and last business day of the month.
3. No payroll checks shall be issued until the employee returns the proper W4 and I-9 forms.
4. The employee will authorize all voluntary deductions from paychecks before deductions are made.
5. All appropriate taxes will be withheld from all paychecks issued.
6. Deductions for garnishments, alimony, and child support shall be made in accordance with properly received court orders and judgments regardless of employee permission.
7. All deductions for garnishments, alimony, and child support shall be forwarded to the appropriate authority within ten days of issuing the payroll.
8. Camp payrolls shall be accompanied by the authorization list, which is signed by the employee when the check or debit card is received. Checks and debit cards that are subsequently mailed by the camp director shall be so noted on the authorization list, which is then returned to the council for filing.
9. Hourly employees shall have their time validated by their supervisor and turned in to the payroll department by the Monday preceding the issuance of payroll.

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### Petty Cash Fund

The council has a petty cash fund at the office and one at each camp to pay for minor cash purchases. The office account shall be in the custody of the office manager, who is personally responsible for all monies in the petty cash fund until such time as the fund is surrendered. The camp account is the personal responsibility of the camp ranger.

1. The petty cash fund operates as an “imprest” fund. Once established, the amount in the fund should remain constant. As funds are expended, a check should be drawn to replace the money spent and charges should be recorded to the appropriate expense account.
2. Prepare petty cash vouchers in ink and show the date, item purchased, the amount in words and numbers, the account to be charged, and the signatures of the person receiving the money and the person approving the payment. The voucher shall be supported by an invoice or expense ticket.
3. Checks shall be drawn payable to *(person's name) petty cash fund*.
4. Employees may not cash personal checks at the Scout Shop.
5. The petty cash box will be audited quarterly by a member of the management staff.
6. Cash needed for events shall come from cash advances and may not be taken from the petty cash fund.

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### Purchase Orders

Sound business management of a council requires that a purchase order system be in place to control expense obligations that the council accrues. Placing an order for services or materials requires a purchase order. Purchase orders will be the responsibility of the Scout executive.

1. Purchase orders shall be pre-numbered and consist of two copies. A completed purchase order should specify the vendor, purpose of the purchase, account to be charged for the purchase, and a signature of the authorizing member of management, such as the Staff Account.
2. The original copy of the purchase order shall go to the vendor, the second control copy is maintained in the Accounting office.
3. There shall be only one source of purchase orders and that person should, at all times, know the status of issued purchase orders or unused purchase orders.
4. If a remote site needs a purchase order, the requestor at the remote site should call the main office, provide the necessary information, and request a fax copy of the original purchase order from the main office.
5. When the vendor invoice has been received (at any site), the second copy of the purchase order should be sent to accounting where the volume and dollar amounts on the invoice are checked and approved. The copy should then be attached to the invoice.
6. Voided copies of the purchase order should be stapled to the control copy of the purchase order.

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### Salary Advances

Salary advances are available to employees and are subject to certain restrictions.

1. The Scout executive must approve all salary advances for any employee.
2. The salary advance exists to help an employee meet an immediate and unforeseen need for cash for a short period of time.
3. Salary advances shall not exceed an employee's total monthly salary, less deductions.
4. Repayment shall be required within thirty (30) days of the salary advance.
5. No interest will be charged for the salary advance.
6. At the time of the salary advance, the employee should sign the necessary authorization for the council to recover the salary advance.
7. Salary advances may not be given to an employee during the employee's first year of full time employment..
8. The council may help the employee find qualified credit counseling in cases where this would be helpful to the employee.

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## Control of Inventory



### Assignment of Inventories

The council has two types of inventories to record—resalable items in the Scout Shop and program items of value. Once a year, the council conducts a physical count of each of these inventories and adjusts the values carried on the general ledger to match the actual count.

All items consigned to volunteers and staff members shall be included with the items to be counted. Excess office supplies in desks in the office shall be returned to the main supply closet to be counted.

The council's auditors should be notified each time an inventory is taken so the auditor can verify the methodology and validity of the inventory counts.

1. Conduct an inventory of nonperishable food at the end of summer camp. Use the account for Inventory—Food and Commissary Supplies (1451 offsets to 8104).
2. Take an inventory of summer camp program supplies at the end of summer camp and again at the end of the year. Include all supplies leftover that have been devoted exclusively to the summer camp program (1713 offsets to 8111) such as tents, unit camping gear, and program gear like axes and cooking kits.
3. Conduct an inventory of office supplies at the end of the fiscal year on the day set aside for office and Scout Shop inventories (1711 offsets to 8106).
4. Take an inventory of audiovisual and training equipment at the end of the fiscal year on the day set aside for office and trading post inventories (1712 offsets to 8107).
5. Take an inventory of program supplies at the end of the fiscal year on the day set aside for office and Scout Shop inventories (1731 offsets to 8103).
6. Take an inventory of the Scout Shop at the end of the fiscal year on the day set aside for office and trading post inventories (1401 offsets 6351).

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### Consignment of Inventories

Supplies for events, council audiovisuals, and materials and supplies for resale are all subject to consignment to individual persons. Each person receiving council property is personally responsible for items that are checked out. The items must either be returned or paid for.

1. Office and program supplies must be requested at least a week before on-hand items run out. Items requested will be charged to the event or council program that has budgeted for these supplies. No supplies may be taken before a request is completed and approved by the Scout executive.
2. Audiovisual supplies make valuable tools in the training of volunteers and can be expensive to purchase and maintain. The council will keep records of audiovisual inventory and when items have been checked out. The person borrowing an item is responsible for returning the item on or before the day specified. The individual borrowing the audiovisual equipment must pay for any loss or damage.
3. Supplies for resale may be borrowed for roundtables or other events as needed. A list of items needed must be submitted at least two weeks in advance to ensure that the necessary materials will be available. When the event or meeting is over, all supplies must be returned. Only items in saleable condition will be accepted. What is not returned will be charged to the borrower at retail price, and cash will be expected at that time.
4. Items from the council's inventory may be sold to employees at wholesale cost. With the Scout executive's approval, employees may charge such items to Accounts Receivable–Employees (1255).
5. All items checked out should be resolved or paid for within three (3) working days of the end of the event.

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### Disposing of Fixed Assets

Councils are encouraged to check their fixed assets inventory each year and determine if any items are missing or should be thrown away or sold. If so, the disposal of fixed assets process must be completed, even if the fixed asset is fully depreciated. Councils using the Asset Register Program may use the process included in the software.

### Recording Fixed Assets

It is the policy of this council to record all fixed assets that have been purchased or donated. In order to qualify as a fixed asset, a single item must be worth \$5,000 or more at the time of purchase or donation and minimum two years useful life. All fixed assets will be listed in the Asset Management Program with complete information regarding its purchase or donation.

1. Assign a number to the new fixed asset.
2. Identify the fixed asset as one of the following: land, land improvement, leasehold improvement, building, furniture, fixtures, equipment, automobile, or aquatic equipment.
3. Describe the fixed asset.
4. Enter the location of the fixed asset.
5. If the fixed asset has a serial number, record its serial number.
6. Estimate the life expectancy (in months) of the fixed asset. (See the *Local Council Accounting Manual* for guidelines.)
7. Enter the salvage value if one exists.
8. Enter the date acquired.
9. List the vendor the asset was purchased from or the donor.
10. List the builder, if applicable.
11. List the replacement value of the fixed asset. (Update this value yearly.)
12. After entering the new fixed asset in the General Ledger software, save the records regarding this new fixed asset in a folder for the auditor to examine when the next audit is conducted.
13. Add the new fixed asset to the MasterAssets List and forward this list to the council's insurance carrier. Check to see that the proper coverage is in place—that is, the asset is either covered under the blanket policy provisions of the policy or additional coverage is obtained to protect the investment.

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**Date**



## Other Policies



### Assets and Liabilities Relocation

1. All Assets and Liabilities should be kept current with all subsidiary ledgers.
2. Assets and Liabilities should be reconciled at least monthly.
3. The total pledges shown should be equal to the contribution amount shown on the totals-only tab on the Fundraising setup.
4. Bank Reconciliation should be an integral part of the reconciliation process.
5. Reconciliation of the main checking account should be done monthly and held as a high priority.
6. Each account, whether holding endowment money or capital money should be reconciled at least quarterly.
7. Keep in mind that the campaign may be spread over several years, so it will be necessary to keep track of the Total Pledges in the campaign. Also, there is a need to stay current with any pledges that turn out not to be collectible anymore.

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### Bank Reconciliation

1. Each bank account that has monthly traffic on it should be reconciled monthly.
2. The monthly reconciliation should be conducted by someone who did not write the checks or make the monthly bank deposits. In smaller councils this responsibility should be shared with volunteers who will be responsible for a portion of the reconciliation process.
3. The monthly bank statement should be delivered unopened to the Scout executive, and he/she should personally hand over the statement to the appropriate person.

Policy approved by \_\_\_\_\_  
Scout Executive Date

Policy reviewed by \_\_\_\_\_  
Council Treasurer Date

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Date

### Budgets

Budgets will be created for all regular council expenditures, all self-sustaining events, and all Operating fund donor restricted funds.

1. Budgets for the next year will be reviewed and revised as needed by cost center. By the appropriate volunteer committee that is responsible for that budget.
2. All camp and activity budgets will be reviewed and revised as needed. Each event shall be charged for the appropriate share of direct expenses. (See the Cost Sharing policy.) A ten percent difference will be considered between total revenues and total expenses for contingencies.
3. At the conclusion of the current year's activity, it shall be the responsibility of each event committee to complete the final evaluation form as called for in the Events Handling Procedures and turn in any documentation.
4. All budgets shall be expressed as income and expense accounts that show all different types of income and all different classes of expenditures by account number for the event. No expenses will be netted to income.
5. Donor restricted funds in the operating budget should be budgeted as closely as management has information on which to base the budget.
6. Personal Development goals will include the staff member's stewardship of budgeted events.
7. Contributions of services and materials instead of cash will result in a charge to the budget item affected by the type of service or material.
8. Reports showing account details can be printed using the General Ledger software. Management staff can take advantage of several different reports to assist in the budgeting process.
9. Accountability for budgets always rests with the executive board, its officers and those responsible for creating budgets.

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### Cost Sharing

All self-sustaining events planned and conducted by the council shall carry their fair share of the cost of running the council.

1. Each event will generate purchase orders that clearly identify all items purchased for the event.
2. Each event will be charged for all copies made on the copy machine per the events handling procedure manual.
3. Each event will be charged for all printing costs for the event per the events handling procedure manual.
4. Each event will be charged for accident insurance per the events handling procedure manual.
5. Each event will be charged per day for liability insurance per the events handling procedure manual.
6. Each event will be charged for all postage expended for the event.
7. Each event will be charged for shipping charges for the event.
8. Each event will be charged for telephone and utilities costs incurred on council property for events lasting five days or longer.
9. All equipment purchased for an event becomes the property of the council.
10. All surplus funds (or deficits) of all district or council events become part of the council operating budget, unless otherwise stated in writing before the event is advertised and held.
11. A 15 percent minimum administration charge will be assessed to all event and activity budgets with the exception of fundraising and recognition events.

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### Insurance Coverage

It is the position of this council that, in order to fulfill its stewardship responsibilities, it is necessary for insurance coverage to be maintained on property and equipment. Also, appropriate amounts of liability insurance should be maintained to protect the assets of the council and its many volunteers.

1. The council will participate in the National Council liability program that will give the council primary and excess liability coverage for all council employees, chartered organizations, and registered members of the Boy Scouts of America.
2. The council will purchase an automobile liability policy for leased automobiles that will cover executive staff members with a limit of \$1,000,000.
3. The council will purchase director's and officer's liability insurance with a minimum of \$1 million coverage.
4. Based on the fixed assets listing and inventories of office and camp materials and supplies, the council will carry coverage to replace all buildings and the contents of all buildings. Only those structures specifically exempted by the council insurance committee will be omitted from coverage.
5. The council will purchase council coverage for unit activities that will cover all units and all participating members and leaders for accident and health-related issues. Each event that the council holds will carry its fair share of the expense of this council policy.
6. The council will purchase crime coverage for the handling of council cash by employees and volunteers in the amount of \$100,000.
7. Units from other councils participating in council events will provide evidence of unit accident coverage prior to being accepted to participate.

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### Office Safe

The council shall maintain an office safe for the safeguarding of various assets. The following is a list of the items that will be held in the safe.

1. Cash receipts not processed
2. Stocks, bonds, and secured instruments are stored until sold or until delivered to the safe deposit box
3. Corporate seal
4. Locked petty cash drawer for custodian of petty cash
5. Change fund

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Use of Postage

The council shall purchase regular U.S. stamps.

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### Resolutions Log

It is important that decisions of the executive board be written and recorded in the official minutes of the council. Properly written minutes will make the job of researching and reading the official decisions of the board much easier.

1. Minutes will be written with a “resolutions” or decisions section so that all decisions of the executive board can be easily found.
2. A copy of the resolutions or decisions section will be put in a folder along with a log of decisions, the date and time of the board meeting, and those in attendance. Record the essential nature of the decisions.

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### Telephone, Fax, and Internet

The telecommunications equipment owned or paid for by the council is not for personal use. To the greatest extent possible, no personal charges should be incurred while using council equipment.

1. Personal telephone calls should be receive on individual staff members cell phones.
2. Personal faxes are permitted as long as they are completed during breaks and lunch, and do not overly burden the council in terms of usage.
3. The council expects that no time will be spent on the Internet of a personal nature unless it is in support of a current staff assignment. The council does permit personal use of the Internet during breaks and lunch periods.
4. Cell phone equipment owned by the council shall be returned in working order or such phone shall be replaced in new condition by the employee.

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### Time Study

1. A time study of the executives of the council should be conducted every three years or when there is a significant turnover of executive staff.
2. Because it assumed that staff time will be in support of what the executives are doing there is no need to study the service center staff as well.
3. The study should look at two weeks in each quarter to show a representative sample of how the executive staff spends their time.
4. When the study is completed it is added together and the total Program, Management and Fundraising time is added up. The total of these totals, person by person, is the total of the time spent in a year period. The time spent on each of these functions is added up and a percentage is arrived for each of the three areas. This is the conclusion of the time study. A copy is kept for the auditor.
5. The total of the study is applied to the statement of Functional Expense and applied to all the multi appropriated time to get a percentage. The total percentage as found in the Statement of Functional Expense is used to split the Statement of Change in Net Assets.

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### Travel Expense

1. All expense reports are due on the 15 and 30 of each month. All expense reports must be accounted for at least every 60 days.
2. Expenses should be clearly outlined and receipts given where necessary.
3. Mileage will be reimbursed at the Federal Funds rate as published by the IRS.
4. All vehicles of the council must have current state inspections. Any vehicle that cannot pass a state inspection and attempts to repair within 60 days of the inspection, shall be disposed of within 6 months.
5. All staff members are expected to provide their own current transportation to commute back and forth to work.
6. The council will work with members of the business community to arrange for loans for current staff members.
7. Expense reports should be signed by their current supervisor before payment.

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