# Financial Policy

Note: any references to 'Accounting' below should be sent to: 045ciec.accounting@scouting.org

## Purchase Orders

Purchase orders are required for all expenses relating to an event or activity and must be obtained prior to placing an order with a vendor. To receive a purchase order, a request to purchase form must be submitted to the staff advisor and Accounting. Once approved, a purchase order form will be returned to the requester. Purchase order requests can take up to five business days to process. Once the purchase order is secured, the order with the vendor will be placed either by the staff advisor or requester. The only exception is for Amazon purchases which will be placed by CIEC Accounting department.

Purchase order request forms must include whom the purchase order will go to, the date the purchase order is needed by, a list of items to be purchased, the three digit project code and the four digit general ledger account number to be charged for the purchase, and signature approval from the requester and staff advisor. Purchase order request forms should include estimated tax and shipping. Purchase order requests must be in line with the budget set for the activity. If the purchase order request exceeds the budget, they will not be approved. If spending exceeds the amount listed on the approved purchase orders, the overage will not be paid. The request form can be found on the Council website under Resources Tab, printable forms and links, scroll down to District-Council Resources.

Purchase orders are separated into four categories: check requests, cash advance requests, reimbursements, and vendor purchase orders. All these categories require a purchase order request form filled out to the specifications listed above. No purchases should be made without an approved purchase order.

## Check Requests

These purchase orders are issued to vendors who will not extend credit to the Council or for items such as site rental and catering deposits. Back up documentation such as a contract or quote must be submitted with the check request. Check requests can take up to five business days to be approved. Once approved, they are paid within ten business days and mailed to the vendor.

## Cash Advance Requests

Cash Advance requests for supplemental supplies for an activity must be submitted with a list of expected expenses to justify the amount of petty cash requested. The maximum amount awarded in

these petty cash requests is $400.00. If more money is required, it is recommended that another petty cash request be submitted.

Cash Advance requests for contingency use during an activity or to act as a change fund during an activity do not require a list of expected expenses. The maximum amount awarded in these petty cash requests is $250.00.

Cash Advance receipts must be turned in to Accounting at the Council office within five business days of the activity ending. Original receipts are required. Any amount spent over the issued petty cash amount will not be reimbursed. Failure to turn in petty cash and receipts within the time limit may lead to requester becoming ineligible to request purchase orders or petty cash in the future.

## Reimbursements

Reimbursements will only be paid out for pre-approved expenses. To qualify for a reimbursement, a purchase order in the name of the person requesting the reimbursement must have been issued. The person listed on the purchase order will use his or her own money to make purchases for the activity. Reimbursements will be paid up to the amount listed on the purchase order previously approved. Any spending over that amount will not be reimbursed.

Reimbursement requests can take up to five business days to be approved and ten business days to be paid out once approved. Payment will only be made when all items listed as requiring reimbursement are accounted for. All non-consumable items being reimbursed must be turned over to the Council to receive payment. Reimbursement requests must be submitted with all the original receipts. Reimbursement requests must be received within ten business days of the activity ending or within thirty days of the purchase incurring.

## Approved Vendors

It is highly recommended that purchases for activities be made with an approved vendor. Please check with the Accounting Department or the staff advisor for the activity for a list of approved vendors capable of fulfilling the purchase order request.

If an unapproved vendor is requested in a purchase order, please inform the Council and they will contact the vendor to establish a business relationship with the desired vendor. Under no circumstances is a volunteer to negotiate a contract with a vendor without council approval.

Purchases made with approved vendors will be paid by Council upon receipt of an invoice from the vendor. If given the invoice as a receipt from a vendor, please turn in the invoice to Accounting at the Council office as soon as the purchase is made.

## Shipments

All purchase orders must be shipped to the Council office. Be sure to add the district or activity name in the "In Care of Section" of the shipping address. In rare cases where the shipments are sent to a volunteer's home, packing slips must be submitted to Accounting to show proof that the items were received, and payment can be made to the vendor.

## Donations

Donations made to a specific activity in the form of food, supplies, or money are greatly appreciated. It is important that all donations are recorded in the same way as purchase orders, so the Council has a record of the donations for future tax relief requests. Money saved in the budget from donations may not be used to purchase different items or go over the spending limit on other budget items.

## Field Receipt Books

A Field Receipt book will be issued for each activity upon the request of the staff advisor overseeing the activity or the activity chairman. Any money collected at the activity should be properly receipted using the field receipt book. Give the white copy to the customer. The yellow copy is for the activity budget. The pink copy stays in the book which is returned to Accounting after the activity ends.

Money collected at the activity may not be used for purchases or reimbursements. The activity chairman can request petty cash to use as a change fund if a lot of money is expected to be generated at the activity. All receipts, money, and petty cash reconciliations must be turned in within ten business days of the activity ending.

## Trading Post

Trading Posts for activities are not required and must receive approval from the staff advisor and course director before proceeding. All items sold in the trading post must be purchased using approved purchase orders. Cost of goods sold (COGS) should be coded to 6812 for activities and 6712 for day camps. All income must be turned in within ten business days of the activity ending and will be coded to 6811 for activities or 6711 for day camps using the same project code used to purchase the items. All council property can only be sold through the Council, whether that is the Council store, Council office, or a trading post run by the Council. Volunteers cannot sell Council or camp property.

# Refund and Activity Transfer Policy

## Summer Camp

No refunds will be issued for Camp Emerson or Family Camp. Payment is based on the number of campers, not named individuals. If a youth or adult who is fully paid cannot attend camp, it is recommended to find a replacement for the person. Payments for canceled spots are not credited to the unit balance if unit numbers are reduced.

## Activities, Trainings, Use of Camp, and Day Camp

Because most of the fees that are paid for camps and activities are spent or committed prior to the actual camp or event, refunds or activity fee transfers for Council or District camps, trainings, or activities will be made only under the following conditions. Requests for refunds or activity transfer must be in writing and submitted by the person who paid for the original reservation and meet one of the following criteria:

A: For use of Council camp, Day Camps, or overnight camping activities, a written request must be received by Accounting at the Council office at least thirty (30) calendar days before the activity.

B: For all non-overnight activities (excluding Day Camps), a written request must be received by Accounting at the Council office at least fourteen (14) calendar days before the event.

All refund and activity transfer requests received by the deadline will be processed by Accounting within thirty (30) calendar days of the activity ending.

All requests must be approved by the staff advisor in charge of the activity. Request forms can be found on the Council website under the printable forms and links section of the Resources tab. Please send the completed request form to Accounting at [045ciec.accounting@scouting.org](mailto:045ciec.accounting@scouting.org).

Refunds will be paid by Council check and mailed to the person who paid the original reservation or refunded via online reservation system.

Activity fee transfer requests may be carried over to the same or next calendar year (for the same event) and can only be transferred once. If the activity transfer request crosses to the next calendar year, then Accounting must be informed so that the fees can be properly deferred.

The only exception to this policy is in case of medical emergency. A 50% refund may be allowed, if the request is accompanied by a doctor's note.

## Budget Close

All transactions relating to an activity must be closed out within ten business days of the activity ending. This includes Council events, training, and District events. Any reimbursement requests or invoices submitted after the budget close will be rendered void unless given Scout Executive approval. Any spending after the budget close must be pre-approved by the Council staff advisor or the Scout Executive with a statement included explaining why the spending occurred.

If your event has program supplies or other equipment that is carried over and used from year to year, you must include a detailed inventory of remaining items within 30 days of the end of the event.