

# Financial Policies for the Barony of Citadel of the Southern Pass, Kingdom of the Outlands.

## GENERAL STATEMENT AND PURPOSE

These are the rules and procedures that pertain to the Barony of Citadel of the Southern Pass. These policies are subsidiary to Society (<http://www.sca.org/docs/finpolicies/SocietyFinancialPolicy.pdf>) and Kingdom of the Outlands financial policies (<http://www.outlands.org/portals/0/OutlandsFinancialPolicy-0930.pdf>).

Original text of this policy must be agreed to by the officers and populace of the Barony of Citadel of the Southern Pass and then submitted to the Chancellor of the Exchequer of the Kingdom of the Outlands for financial approval. Upon approval of the Chancellor these policies must be published in the local newsletter before being enacted.

Any change to this policy must be approved by the Chancellor of the Exchequer of the Kingdom of the Outlands and then published before being enacted.

Revisions to this policy may be proposed at any time. Revisions are approved by a simple majority vote of the financial committee. Any revisions will follow the above stated policy for Kingdom approval and publication.

The Fiscal Year for the barony shall be the same as that for the SCA Inc., which is currently January 1 – December 31. For the purposes of this document, the terms “officer/populace” and “baronial” meeting all refer to the monthly business meeting held each month.

## I. RESPONSIBILITIES OF THE EXCHEQUER

- A. The exchequer shall file all the financial reports as defined by Kingdom Financial Policy.
  - 1. Financial Reports - due quarterly to the Kingdom Exchequer
    - a. Quarterly Reporting - The various Financial Report templates can be found under *Files > Forms* folder in the Exchequer Yahoo Group
      - I. Due April 30th (Q1), July 30th (Q2), October 30th (Q3), January 30th (Q4 of previous year)
      - II. Preliminary Financial Report (excel file),
      - III. full copy of the Bank Statements covering the 3 months of the quarter,
      - IV. Ledger/Check Register detailing transactions covering the 3 months of the quarter.
    - b. Due May 15th (Q1), August 15th (Q2), November 15th (Q3), February 15th (Q4/Doomsday for previous year)
      - I. Final Financial Report, signed by branch Exchequer and Seneschal
      - II. Bank Statements, first page signed by the branch Seneschal
      - III. revised Ledger/Check Register, if applicable

2. For quarterly, not year-end, reports, the due date shall be met if the electronic copy arrives on the due date and if the paper copy and bank statements arrive promptly thereafter.
  3. The reporting exchequer shall provide a copy of quarterly and year-end reports to the Baronial seneschal.
  4. The Kingdom Exchequer shall report to the branch seneschal if the branch exchequer misses quarterly or year-end reports.
  5. Missing two quarterly reports or the year-end report is grounds for the branch exchequer being removed from office or for other greater sanctions, including financial or administrative suspension of the group.
- B. The exchequer shall provide verification of final details on local events to the autocrat, seneschal, and ruling nobles that will consist of the following information:
1. Total attendance at the event broken out by admission type. Admission types are defined as Adult, Child, Nonmembers, and Comps.
  2. Total expenses for the event including site and feast expense.
  3. Gross event income.
  4. Number of Non Member Surcharge fees collected.
  5. Net Income/Loss.

## **II. FINANCIAL COMMITTEE**

- A. The Financial Committee will include the Seneschal, Exchequer, and ruling nobles (ruling nobles collectively have one vote), who are the permanent members.
1. Permanent member terms are defined by their warranted status in their office.
  2. Each committee member will have a current paid membership during the time he/she serves on the Committee.
  3. The Baron and/or Baroness, Baronial Seneschal and Baronial Exchequer; will serve for as long as they remain warranted and in office.
  4. Deputies may serve on the committee but do not have an official vote.
- B. Financial Committee Guideline: Every effort should be made by the committee to further the growth of the Barony while continuing the fiscal health of the group.

- C. The Financial committee meets at minimum once per month at the populace meeting. Additional meetings can be arranged as needed. If necessary, meetings can be conducted by email, group chat, or by phone.
1. Quorum: The financial committee shall require a quorum of 2 members to conduct any regular vote.
  2. Approval of the Financial Committee motion is by simple majority vote. The Exchequer may approve funds up to \$100 however items costing above \$500 require an unanimous decision.
  3. Minutes of all Committee meetings shall be recorded, including all proposals made and all votes on those proposals. Meeting minutes shall be recorded and maintained by the Exchequer.
  4. Recusal: If the person proposing the budget item for approval to the Financial Committee is one of its members, or there is some other conflict of interest, that member shall be recused from approval of the item but may offer input.

### **III. Accounts and Funds**

- A. Accounts are governed Kingdom and SCA Financial Policy.
1. Two signatures are required to withdraw funds. No two signers may reside at the same address. The Seneschal, Exchequer will be authorized signers and their deputies maybe be authorized signers. Signer cannot sign if check is to themselves or anyone living at their physical address.
- B. Income
1. Incoming checks shall be made out to "SCA Inc. Citadel of the Southern Pass".
  2. Methods for controlling cash receipts;
    - i. No payments may be made from the cash box at an event.
    - ii. Gate records shall be kept on a kingdom approved gate sheets.
    - iii. Gate receipts shall be deposited into an SCA bank account within 10 days of the end of the event.
    - iv. Non-member surcharge will be sent to Kingdom within 10 days of the end of the event. (per KFP VII-D 2018)
- C. Non Cash Assets
1. All items such as camping gear, pavilions, decorations, cooking gear, etc., that the Barony of Citadel of the Southern Pass has purchased or have been donated to the Barony, are

owned by the Barony and will not be used or loaned out for any purpose other than Official SCA events.

2. Items that need to be repaired or replaced will be reported to the Quartermaster immediately or at the time all items borrowed are returned to the storage room.
3. Items that are damaged or lost due to carelessness or theft will be replaced by the person(s) that checked them out of storage.
4. Rules for the care and maintenance of Baronial items will be posted in the storage garage.
5. Items of Baronial regalia will be kept either with a member of Their Excellency's retinue or Their Excellency themselves.
6. The code to the storage room will be issued to the Baron/Baroness, Seneschal, Seneschal deputy, Exchequer, and Quartermaster.

#### **IV. BUDGETS AND APPROVAL OF EXPENSES**

##### **A. Yearly Budgets**

1. Baronial officers should present a proposed budget for the upcoming fiscal year to the Financial Committee by or on October 1 of the current year. The Committee may require revisions or clarifications as needed.
2. Proposed financial and budget items outside of yearly budgets will be reviewed by the Financial Committee. Copies of budgets will be maintained in the Exchequer's files.
  - a. Officer/populace costs for approved budgeted items will be reimbursed either at officer/ populace monthly meeting or by special arrangement with the exchequer.
  - b. Original receipts with a brief description on purpose are required for all items purchased using budget and must be presented to Exchequer within 30 days of purchase.
  - c. Officer will retain copy of receipts with their records.

##### **B. Event Budgets**

1. A proposed budget for an event will be included when any event paperwork is submitted to the Financial Committee for approval and signatures.
2. No event forms will be signed by the Seneschal or ruling nobles without at least a tentative budget having been approved by the Financial Committee.
3. No event articles containing site fees can be published until a budget is approved, unless such fees are listed as tentative.

4. Final budgets for events must be presented to the Financial Committee for discussion at least three (3) months prior to the event date. The Financial Committee may under extraordinary circumstances waive the three month requirement. The budget details costs for:
  - a. Site, the cost of the site including tents, port-a-johns, water, decorations, consumables such as site tokens and paper products, etc.
  - b. Feast, estimated cost of food, any extra necessities based on the kitchen to be used, etc.
  - c. Extra expenditures. These would include emergency site change due to weather and similar out of the ordinary expenses.
  - d. Site fee for adults and children and expected attendance.

## **V. EVENT PROCEDURES**

- A. Gate records shall be generated by the exchequer and provided to the autocrat with all necessary waivers. Gate records shall be kept with the exchequer files.
- B. Post-event discussion is to take place at the first monthly meeting following the event to consider shortfalls and/or other expenses concerning the event.
- C. All within Kingdom Landed Nobility or Royalty are given complementary admittance (comps) to local events. These comps are to be noted in the gate records. All other complementary admissions or reduced admission price must be discussed and approved by the financial committee members. These may include but are not limited to the cooks, servers, members of the royal household, etc.
- D. No payments may be made from the cash box at an event (exceptions, checks can be returned to their owner or voided as a refund).
- E. Gate receipts and all documentation should be given to the exchequer, or their representative at the close of gate at the event.
- F. Gate receipts shall be deposited into an SCA bank account within 10 days of the end of the event.
- G. Receipts are to be reimbursed either at a monthly meeting or by special arrangement with the exchequer for amounts up to but not exceeding what was budgeted without prior approval of the Financial Committee.
- H. Monetary advancements may be given to the head cook and/or autocrat for an amount up to, but not exceeding, the relevant approved budget items at the discretion of the Financial Committee.

1. The person to whom the advance was given must present original receipts no later than the baronial meeting immediately following the event. If no receipts are presented, then that person will be responsible for reimbursement of the Baronial funds, absent extraordinary circumstances.

## **VI. Baronial Travel**

*(Definitions: For this section, the term of service (called a tenure) as Baron/Baroness shall be defined to begin on the day the couple are invested as Baron/Baroness and to end the day (or weekend, whichever is later) they step down as Baron/Baroness.)*

- A. The travel expenses of the Baron/Baroness may be reimbursed but only up to amounts within the travel fund.
  1. Reimbursable travel expenses include gas, airfare, trailer rental to take Baronial regalia, and hotel costs.
  2. Travel Fund may be used for reimbursements when someone other than the Baron/Baroness hauls the baronial persona or regalia. The Financial Committee must approve any expense for this usage in advance.
- B. Preapproval and documentation needed: The Barony reimburses only those expenses preapproved by the Financial Committee. To be valid, any expense approval must be in advance of the expense being incurred.
  1. Only travel out of the Barony to Kingdom events or wars in which Kingdom of the Outlands is a principal Kingdom are reimbursable expenses.
  2. Travel out of Kingdom where the Outlands is not a principle, will be decided on a case-by-case basis.
- C. Time Limit on Reimbursements: Requests for reimbursement must be within 30 days of the expense being reimbursed and will include mileage and dates. Requests for reimbursement 30 or more days after the expense is incurred shall only be allowed by vote of the Financial Committee.
- D. Reimbursement Procedures
  1. To be reimbursed, the requester must provide the following. They must provide at least one of the first two items, and the third and fourth items are required:
  2. An authorization from the Baronial Financial Committee specifically regarding your expense (this can also be an approved budget for your event, specifically listing those items to be reimbursed) AND Legible receipts (electronic or hard copy) to back up your expenses. If this is a reimbursement, it should be submitted with your authorization.

3. If this is an approved advance, you must turn in receipts totaling the amount of money that you have received. Otherwise a refund check payable to the Barony shall be issued. The Barony does not accept refunds in cash. (REQUIRED).
  4. A completely and accurately filled-out request form either for advance of funds or reimbursement of funds spent, including the MAILING ADDRESS. (REQUIRED).
- E. Baronial Travel Budget and Fundraising procedures (KFP IX-C)
1. Any expense reimbursed for travel by Baronial couple during their tenure shall be counted against the Baronial Travel Budget.
  2. The Coronet is expected during Their tenure to raise money to cover the costs they incur.
    - i. Funds must be raised for the travel fund; silent auctions, gifts, specific fundraisers, etc....
  3. Any money not spent by the Baron/Baroness remains in the Fund it was donated to.

## **VII. PROFIT SHARING**

- A. If the crown is present a tithe shall be sent to the Kingdom exchequer within 30 days of event.
- B. If the Barony hosts a Kingdom level event 50% of profit shall be sent to Kingdom Exchequer within 30 days of the event.
- C. Donation to specific kingdom funds will be determined by the financial committee.

## **VIII. NSF CHECK POLICY**

- A. The Barony of Citadel of the Southern Pass will not accept checks from anyone who has made two (2) or more NSF checks to the group within the prior three (3) years. The officers and gate staff will be provided a list of persons who are ineligible to write checks to the Barony.