

Financial Policy for the

Kingdom of the Outlands

- I. Composition of the Financial Committee.
 - A. The Outlands Kingdom Financial Committee (hereafter the Financial Committee) shall consist of three voting members:
 1. The Kingdom Exchequer,
 2. The Kingdom Seneschal, and
 3. The Crown (who have one aggregate vote). If there is a Regent, that Regent is a voting member of the committee.
 4. Others are allowed to be present but shall not have a vote in any proceedings.
 - B. The Financial Committee is governed by section VII of the SCA Financial Policy.
 - C. The Financial Committee will be directly responsible for the management of all assets of the Kingdom.

- II. Terms of Financial Committee members.
 - A. The Exchequer and Seneschal are members of the Financial Committee as long as they are warranted officers in those positions.
 - B. The Crown are members of the Financial Committee as long as they are King and Queen, respectively. A Regent is a member for the time of their regency.
 - C. Each committee member must be paid members of the SCA during the time he/she serves on the Financial Committee.

- III. Timeframes and methods for meetings.
 - A. The Financial Committee will meet in person, by phone, by email, or through other electronic communications. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
 - B. Standing Meeting on Royal Finances: The Financial Committee shall meet at least once between each Crown Tournament and subsequent Coronation (with the attendance of the Crown Prince and Princess) for the purpose of establishing a budget for the incoming reign and familiarizing the incoming Royalty with their responsibilities regarding the Financial Committee.
 - C. Proper Notice: Besides the above meeting, the committee schedules other meetings for any suitable time. If the meeting is in person, the committee shall publish notice of the meeting time at least a week in advance in one or more of the following: The Outlandish Herald, the Outlands website. For Electronic meetings,

the Kingdom Exchequer shall determine and publish appropriate procedures for notice and voting.

- D. Meeting Rules: Ordinarily, Financial Committee meetings are run ad hoc. The Kingdom Exchequer, if necessary, may impose further rules of order for Financial Committee meetings.
 - E. Recusal
 - 1. For any Financial Committee vote, a committee member is presumed to be recused from voting if they stand to financially gain from the outcome of the vote. The recused member may appeal to the Kingdom Exchequer and the Society Exchequer if they wish to dispute the presumption.
 - 2. Substitute Members: The Financial Committee may appoint a substitute for a recused member. The substitute is appointed by unanimous vote of the non-recused members of the committee. This substitute is appointed for that vote only.
 - F. Quorum: A Quorum shall consist of two or more non-recused members present, including any substitutes for recused members. No votes may take place in the absence of a quorum except those which may be needed to get a quorum. In the case of an email meeting only, the Kingdom Exchequer shall declare a quorum once at least two voting members are available to participate.
 - G. Proceedings: The Financial Committee shall maintain a written archive of its official proceedings. These proceedings shall be published promptly in one or more of the following: The Outlandish Herald, the Outlands website. All expenditure proposals and votes on those proposals shall be recorded. If electronic mail is used, a reliable archive (backup) of the proceedings is sufficient. All proceedings shall be publicly available.
- IV. Timeframes and methods for action approval under normal circumstances.
- A. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
 - B. The Committee normally considers the following types of proposals:
 - 1. Periodic Officer or Royal Budgets.
 - 2. One-time expenditures.
 - 3. Periodic or one-time Kingdom-sponsored event expenditures; and
 - 4. Changes to these policies.
 - C. The Financial Committee shall consider an individual financial request or budget when and only when one or both of the following are true:
 - 1. Requester sends an email or other electronic communication to the designated electronic forum or email list, or delivers a paper copy to the Exchequer at the address listed on the Kingdom website.

2. The Outlands Reimbursement Form and Budget Templates are available on the Kingdom website. At a minimum, the following information must be provided:
 - a. The amount of money being requested,
 - b. The intended purpose of the expense(s),
 - c. If this request is for an advance or a reimbursement of funds,
 - d. The name of the person making the request,
 - e. Any other information needed to properly process the request,
 - f. Include any prior authorization and when/how it was given,
 - g. (For a budget) Who will be tracking the reimbursements from the budget,
 - h. (For a budget) Enough income/expense detail to permit good compliance tracking.
- D. The Requester shall make copies of the proposal available to the Financial Committee either by email or in writing.
 1. In the case of a face-to-face meeting, the proposal must be presented to the Financial Committee at least one week prior to the meeting at which the proposal is to be considered.
 2. In the case of an electronic meeting, the Financial Committee shall be allowed at least one week after the proposal is presented before a final vote is due, unless otherwise stated in these rules.
- E. Approval of any proposal shall be by simple majority unless otherwise stated in these rules.
- F. The Kingdom Exchequer, upon consultation with another member of the Financial Committee, may approve an expense under \$250. Such approvals shall be reported to the Financial Committee. Only one such approval may be outstanding before it is reported to the Financial Committee.
- G. Budgets: A budget is a request for a pool of money to be used for a purpose generally stated in the request. Large budgets (especially those involving many people) shall be monitored by a 'Budget Compliance Coordinator'. This coordinator is not necessarily a warranted Exchequer but shall be someone familiar with the activity and with the financial process. The BCC shall be responsible throughout the period of the activity to:
 1. Keep contact with the Financial Committee.
 2. Ensure that the activity is not going over budget; and
 3. Facilitate people seeking reimbursements from the budget.
- H. Officer Budgets
 1. Each Great Officer of the Outlands (or those lesser officers of the Outlands who have no Society-level superior) has a standing budget of an amount determined yearly by the Financial Committee, for general office expenses.

- a. Budgets will be due to the Kingdom Exchequer by November 15th for the following year's expenditures to be reviewed by the Financial Committee no later than December 31st.
- b. This budget shall not be used for purchase of capital equipment (computers, printers, etc.). These must be requested individually from the Financial Committee.
- c. This budget shall not be used for office travel, see section H.
2. Upon occasion, there are allowed to be unusual expenses associated with the running of a Kingdom office, such as the expense for the printing of a publication or the mailing of a petition or poll, etc. These expenses shall be requested in advance from the Financial Committee and shall be approved by simple majority.
3. If an Officer is in need of new Kingdom Regalia, please see Section IV.J.
4. The Financial Committee has line-item veto power by majority vote.
5. Requests for reimbursement must be within 60 days of the date the expense occurred and must include the original, legible receipts, labeled and organized in a manner the Kingdom Exchequer can understand.
- I. Officer Travel
 1. Known World Meetings: All Greater Kingdom Officers shall be reimbursed for travel costs to Known World Symposia for their office with prior approval by the Financial Committee. A symposium is one called by their corresponding Society Officer. Reimbursement shall be at a rate determined yearly by the Financial Committee prior to travel but shall be no more than a maximum of \$1000 every second year. Travel costs will include:
 - a. Either fuel or economy class air travel to/from the officer's city of residence to the city of the event will be covered. Receipts are required.
 - b. Economical lodging expenses up to \$90 per night for a maximum of two nights. Receipts are required.
 - c. Event admission fees. Receipts are required.
 - d. Meals are excluded.
 2. Other Office-Related Travel: The Outlands may reimburse certain kingdom officers for other travel related to their respective offices. Reimbursement for such travel shall be determined yearly by the Financial Committee prior to travel but shall be no more than a maximum of \$400 per person per year. Travel costs will include:
 - a. Fuel to/from the officer's city of residence to the city of the event. Receipts are required.
 - b. Economy class air travel may be covered but shall be not exceed the equivalent of the current IRS rate for miles driven for charitable organizations (14 cents per mile in 2020) per mile that would be traveled

- to/from the officer's city of residence to the city of the event.
Verification of the mileage and airfare receipt are required.
3. The following officers are authorized for reimbursement for travel to the following events:
 - a. The Kingdom Seneschal: for attendance at Coronations, Crown Tournaments and Baronial Polling's of the Kingdom of the Outlands.
 - b. The Kingdom Earl Marshal: for attending Crown Tournaments of the Kingdom of the Outlands.
 - c. The White Stag Principal Herald: for attending Coronations of the Kingdom of the Outlands and the Outlands Heraldic and Scribal Symposium.
 - d. The Kingdom Minister of Arts and Sciences: for attending the Outlands Kingdom Arts and Sciences Competition.
 - e. The Kingdom Chamberlain: for attendance at Crown Tournaments and Coronations.
 - f. Any other reimbursement for mileage for any other Kingdom Greater Officer shall be approved by majority vote of the Financial Committee on a case-by-case basis and in advance of the expense.
 - J. Process for New Kingdom Regalia
 1. An item is desired/needed by the Crown or an Officer.
 2. The Kingdom Chamberlain is made aware of this need and puts a call out for proposals/bids.
 3. The Kingdom Chamberlain then submits all proposals/bids to the Kingdom Financial Committee via the Kingdom Exchequer.
 4. The Kingdom Financial Committee considers all proposals/bids and approves one.
 5. The Kingdom Exchequer notifies the Kingdom Chamberlain of which proposal/bid was approved.
 6. The Kingdom Chamberlain notifies all applicants of the decision and asks for work to begin.
 7. An Advance of Funds can be requested for materials only. Receipts will be required.
 8. The Kingdom Chamberlain maintains contact with the artisan, either monthly or quarterly depending on the project, and provides updates to the Kingdom Exchequer/Financial Committee until the project is completed.
 9. The Kingdom Chamberlain notifies the Kingdom Exchequer that the project is complete and helps the artisan submit for reimbursement.
 10. If there was an Advance of Funds, receipts for materials will be required and unused money will be returned.
 11. The Kingdom Chamberlain adds new item(s) to the Regalia list for tracking.

K. Advance of Funds Procedures

1. Preapproval and documentation needed: The Kingdom will only advance those expenses preapproved by the Financial Committee. To be valid, any advance approval must be prior to expenses being incurred.
2. The Requester must provide a complete and accurate Outlands Reimbursement Form for an advance of funds, including the MAILING ADDRESS.
3. Requestor must provide a budget or other documentation outlining what the advance will be used for.
4. Upon approval, the Requestor will receive a check for the amount approved.
5. If additional funds are necessary, the Requestor will resubmit the Outlands Reimbursement Form with a detailed explanation for the additional funds along with any receipts for expenses already incurred.
6. Receipts for the full amount of the Advance must be provided to the Kingdom Exchequer within 30 days of the end of the event or completion of the project. Receipts must be legible, labeled, and organized in a manner the Kingdom Exchequer can understand.
7. If the full advance was not used, a refund check payable to “SCA, Inc. Kingdom of the Outlands” shall be issued. Kingdom does not accept refunds in cash.

L. Reimbursement Procedures

1. Preapproval and documentation needed: The Kingdom reimburses only those expenses preapproved by the Financial Committee. To be valid, any expense approval must be in advance of the expense being incurred.
2. The Requester must provide a complete and accurate Outlands Reimbursement Form for the reimbursement of funds spent, including the MAILING ADDRESS.
3. Requester must provide at least one of the following:
 - a. An authorization from the Kingdom Exchequer up to \$250.00, or
 - b. An authorization from the Kingdom Financial Committee specifically regarding your expense. This can also be an approved budget for your event, specifically listing those items to be reimbursed.
4. Requestor must provide the receipts accounting for the full requested reimbursement amount with the request form. Receipts must be legible, labeled, and organized in a manner the Kingdom Exchequer can understand.
5. Receipts for Reimbursement must be submitted within 60 days of the date the expense occurred. Requests for reimbursement 60 or more days after the expense is incurred shall only be allowed by unanimous vote of the Financial Committee.

M. Burden of Proof

1. In all cases where approval of the Financial Committee is needed, the burden shall always be on the requester, not the committee, to document that:
 - a. the request was accepted by the Financial Committee,
 - b. the request was properly approved, and
 - c. any terms, conditions or amendments made by the Financial Committee are noted.
2. The Kingdom of the Outlands shall be under no obligation to pay any expense that the requester cannot document to the satisfaction of the Financial Committee.

N. Exceptions

1. The Financial Committee can, by unanimous vote, grant an individual exception to any rule of this policy. This vote shall be for a single case only and shall not be considered a precedent or alteration to these rules.
2. Expense limits, amounts, and percentages, or conditions for approval of expenses mentioned in this document are not 'budgets' as described in Society Financial Policy, and so cannot not be changed except by amending this policy by the procedures mentioned in Section VIII below. They may be changed, on a case-by-case basis, for a single time only, by unanimous vote of the financial committee.

V. Timeframes and methods for meeting and approval in emergencies.

- A. The Financial Committee may meet on an emergency basis in person, by phone, by email or other electronic communications. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
- B. This meeting requires no prior notice to the public, except to all members of the Financial Committee.
- C. Any results of that meeting shall be reported in writing within 72 hours.

VI. Reporting Schedule for Branches.

- A. The Kingdom Exchequer must send quarterly reports to the Society Exchequer or a designated deputy by the 30th of the month following the end of each quarter. The Kingdom year-end reports are due to the Society Exchequer or a designated deputy by January 31st.
- B. The Branch Exchequers must send quarterly reports to the Kingdom Exchequer or a designated deputy by the 30th of the month following the end of the quarter. Branch year-end reports are due to the Kingdom Exchequer or a designated deputy by January 30th.

- C. The Kingdom Exchequer shall communicate at least quarterly to all local exchequers, including communication of any changes to the submitted year-end reports.
 - D. Non-Member Registration (NMR) reports and associated payments are due within ten (10) days after the close of an event to the Kingdom NMR Deputy.
 - E. The due date shall be met if the electronic copy arrives by the due date, with the exception of payments due.
- VII. Reporting Requirements for Branch Reports.
- A. Financial Reports are cumulative and shall consist of the following elements:
 - 1. The SCA-defined Financial Report form. The reporting exchequer will submit this in electronic form. The countersigned pages will be submitted either in electronic or paper form.
 - 2. Financial activity such as a journal or ledger for the period being reported.
 - 3. A current list of variances in effect.
 - 4. Bank statements for all accounts for the quarter. These should be sent in electronic form, if available, and signed by the Seneschal.
 - B. Kingdom shall only accept a report if it is:
 - 1. Signed by the reporting exchequer and their group seneschal.
 - 2. In balance and correctly reconciled to the branch bank account(s).
 - C. The Kingdom Exchequer shall provide a copy of all required reports to the Kingdom Seneschal and the Crown. The Branch Exchequer shall provide a copy of all required reports to their Financial Committee.
 - D. Reports of all meetings of the Branch Financial Committee are to be provided on a schedule that the Kingdom Exchequer shall determine.
 - E. The Kingdom Exchequer shall report to the Branch Seneschal if the Branch Exchequer misses quarterly or year-end reports.
 - F. 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 branch.
- VIII. Timeframes and methods for review and revision of the financial policy.
- A. This policy shall be reviewed by the Outlands Kingdom Financial Committee at least once every even numbered year for possible revision.
 - B. Revisions to this policy may be proposed at any time. Revisions are approved by simple majority vote of the Financial Committee, following the same process as any other Financial Committee proposal.
 - C. Once approved by this committee, the revisions are sent to the Society Exchequer and thence to the SCA Board of Directors for their approval.
 - 1. Revisions are enforced only when the SCA Board of Directors approves them.

2. Society Exchequer has the authority to grant a variance to any policy until such time as the SCA Board of Directors approves the changes.

IX. Methods for controlling cash receipts.

A. Methods of Payment

1. Cash, Checks, Cashier Checks, or Money Orders are the only acceptable forms of payment.
2. Checks sent to the Kingdom for the Kingdom account shall be made payable to “SCA, Inc. Kingdom of the Outlands” and shall denote the fund for which it is payable (i.e., Royal Travel (to include Royals name), War Fund, General Fund).
3. The Kingdom of the Outlands does not accept cash transfers of funds from groups.

B. Controlling Cash Receipts

1. Cash Receipts shall include, but not limited to:
 - a. Event income of all types,
 - b. Money collected from advertised fundraising endeavors,
 - c. Donations,
 - d. Money from the sale of goods purchased with group funds,
 - e. Newsletter sales and subscription income.
2. Cash receipts of any type must be given to the Kingdom Exchequer or their designee. Receipts totaling more than \$50 must be deposited in the appropriate account no later than 14 calendar days after the receipt. Cash receipts of any type less than this limit must be deposited in the appropriate account no later than 30 calendar days. No incoming funds of any type are to be kept out of the appropriate account.
3. Undeposited income of any type is not to be used for refunds, reimbursements or expenses. No payments may be issued from the cash box at an event. Exception: Checks can be returned to their owner or voided as a refund at the discretion of the Kingdom Seneschal or Kingdom Exchequer.
4. Use of online credit card acceptance services by SCA branches is restricted to approval by the Society Chancellor of the Exchequer. SCA branches are not to use the personal credit card acceptance account of an individual or other business under any circumstances.
5. Minors may not serve as Head Gatekeeper/Troll/Reservationist/etc. for an event. Minors may assist at the gate collecting funds, making change, etc., under the oversight of an authorized individual who will be ultimately responsible for the accounting of the funds passing through the gate. Minor is defined as a person age 17 or under.

6. At least two paid adult members of the SCA must be in charge of the gate functions at any event where money is collected in the name of the SCA. Site owners may additionally oversee gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA members who do not have a financial or material interest in the ownership of the site itself.
 7. Gate records shall be kept on a standardized gate sheet approved by the Kingdom Exchequer.
- C. Deposit Documentation shall contain at least:
1. A signed check from an individual or a branch, made payable to “SCA, Inc. Kingdom of the Outlands”,
 2. A note denoting what the deposit is for. This can be written in the Memo line of the check.
 3. If neither says that it goes somewhere specific (Royal Travel, War Fund etc.), it will go into the General Fund.
 4. Groups are encouraged to tithe to Kingdom based on their individual financial policies. This allows the Kingdom to run free events and cover operating expenses.
- D. Acceptance of earmarked donations:
1. Any money donated to the Kingdom of the Outlands must be earmarked by the donor for one of the Dedicated Funds, see Section XIV, or if not specified, the donation shall go into the General Fund.
 2. Fundraisers are prohibited from soliciting donations for a non-existent Dedicated Fund.
 3. If earmarked donations are received that do not conform to an existing Dedicated Fund, the Financial Committee shall only accept those donations if it first votes to amend this policy, creating a Dedicated Fund whose purpose(s) include those of the donor. If the Financial Committee declines to create a Dedicated Fund, the Financial Committee shall not accept the donation.
 4. Donations earmarked for a purpose contrary to our tax-exempt status, or found untenable or undesirable by the potential recipient, shall be declined. Donations of vehicles shall not be accepted by any branch of the SCA.
 5. If a fundraising event is held in the name of a Dedicated Fund, the sponsors are encouraged to list the purposes, both primary and secondary, of the fund, as stated in this policy, not simply the name of the Dedicated Fund (e.g., if raising money for the ‘War Fund’, include the description of the War Fund in the advertisement).
 6. Designation of Royal Travel donations. Note that donations to the Royal Travel Fund may be further earmarked to a particular reign’s Travel Budget.

These donations will be credited to the particular reign, however, any unused money rolls back into the general Royal Travel Fund. Also see Royal Travel Budget and Fundraising procedures. See Section XIV. B.

7. Raffles and online auctions are prohibited.
- E. NSF Policy
1. All deposited checks returned by the bank are recorded as receivable, as well as any bank charges incurred by the branch involved.
 2. The names and amounts shall be reported to the Kingdom Exchequer within 30 days of the event.
 3. The Kingdom Exchequer works with the local exchequer to recover the funds to include any fees charged by the bank.
- X. Policies regarding event admission charges, refunds, or complimentary passes.
- A. The Kingdom Seneschal will call for bids in advance for upcoming Kingdom events. Bids will be submitted to the Financial Committee for approval. A bid will include a completed itemized budget form. A budget form is located on the Kingdom Website under the Exchequer office page in the Exchequer Library.
 - B. Each group holding a Kingdom event as defined in Outlands Kingdom Law will split any profit 50/50 with Kingdom. Profit will be deposited into the General Fund. A copy of the budget vs actual report will be submitted to the Kingdom Exchequer whether there is a profit or not. If the Kingdom Financial Committee approved the event budget, any loss on the event will be split 50/50 with the organizing group.
 - C. Each group is encouraged to sponsor a fundraiser for the Royal Travel Fund. The method used is left up to the group.
 - D. Refunds must be approved by the Financial Committee. No payments may be issued from the cash box at an event. Exception: Checks can be returned to their owner or voided as a refund at the discretion of the Kingdom Seneschal or Kingdom Exchequer.
 - E. The following individuals will be comped at Kingdom Events:
 1. Current King and Queen of the Kingdom of the Outlands,
 2. Current Prince and Princess of the Kingdom of the Outlands,
 3. Any visiting Royalty from out of Kingdom,
 4. Current Landed Barons and Baronesses of the Kingdom of the Outlands,
 5. Other comps will be decided by a vote of the Outlands Kingdom Financial Committee.
 - F. Only paid members of the SCA are allowed complimentary site/feast fees.
 - G. Battlemoor will have its own Financial Policy.

- XI. Policy regarding asset management and control of inventory including trailer policy.
- A. Bank Accounts
1. The Kingdom Account:
 - a. The name of the Kingdom account shall be “The Society for Creative Anachronism, Inc. - Kingdom of the Outlands.” The signers are approved by the Kingdom Exchequer and/or Society Exchequer, per SFP V. Generally, these shall be the Kingdom Exchequer, Society Exchequer, Kingdom Seneschal and other Kingdom Exchequer deputies.
 - b. The bank account shall require two signatures for withdrawal of any/all funds. No signatories shall share the same address, nor can they be Royalty. The federal tax-exempt I.D. number shall be on the account.
 2. The NMR Account:
 - a. The Outlands shall maintain a bank account. The Kingdom NMR Deputy, Kingdom Exchequer, and such other officers/gentles approved by the NMR Deputy and Kingdom Exchequer shall be signatories on the account. The name of the account shall be “The Society for Creative Anachronism, Inc – Outlands NMR.” The NMR Deputy is responsible for collecting NMR fees for events held within Kingdom. NMR fees will be submitted to Society by the end of the month following the date of the event.
 - b. The bank account shall require two signatures for withdrawal of any/all funds. No signatories shall share the same address, nor can they be Royalty. The federal tax-exempt I.D. number shall be on the account.
 - c. Appendix B contains the policy for NMR fees.
- B. Kingdom Chamberlain and Kingdom Regalia
1. The Kingdom Exchequer shall create a warranted deputy called the Office of Kingdom Chamberlain who shall have the following duties including, but not limited to:
 - a. Responsible for creation, maintenance, storage, and repair of Kingdom Regalia.
 - b. Maintaining an inventory of Kingdom Regalia and ensuring the transition of regalia from Crown to Crown.
 - c. Completing an inventory of property at the end of each reign.
 - d. Keep and maintain an inventory of Kingdom Medallions.

- e. Creating a Regalia Committee who shall assist in obtaining new items of regalia, replacement items, and provide help to the Crown in the maintenance of regalia items.
 - f. The Regalia Committee is chaired by the Kingdom Chamberlain and shall have a membership determined by him/her.
2. Kingdom Regalia is defined as any item that is used or worn by the Crown, their Heirs, their Retinue, or their Officers to indicate a Kingdom presence.
3. Regalia Inventory: The Kingdom Chamberlain shall report the inventory to the Kingdom Exchequer once a year, by January 31st, providing a list of all Kingdom Regalia in inventory along with the purchase price or value.
4. Kingdom Regalia Checkout and Leasing:
 - a. The Kingdom Chamberlain is responsible for determining that the Kingdom Regalia being checked out are in a serviceable state.
 - b. Kingdom Regalia are loaned to the current Royalty for the duration of each Reign. To manage Kingdom Regalia responsibly, the Kingdom Chamberlain must be involved in the regalia changeover. The inventory and checkout process will ensure that there is a record of the regalia and its condition, since the users could be required to replace Kingdom Regalia lost or damaged during their Reign.
 - c. The Crown/Royal Heirs shall obtain the use of the regalia owned by the Kingdom of the Outlands for Their station only by checking out the regalia from the Kingdom Chamberlain. The Kingdom Regalia shall be deemed to be properly checked out only if/when:
 - i. The Kingdom Chamberlain, or designee, will be present for the transfer of the Kingdom Regalia, unless the Kingdom Chamberlain is informed in writing and with photographs of the state of said regalia item when it changes hands.
 - ii. The Crown/Royal Heirs sign a lease agreement for the Kingdom Regalia. Said lease agreement shall be determined by the Kingdom Exchequer but must contain the following required elements. It shall require that the lessee(s):
 - a) Shall return any checked-out Kingdom Regalia for their office to the Kingdom Chamberlain or, only with the Kingdom Chamberlain's written permission, to their successors within a time and in a manner stated in the agreement but which must be within 30 days of the end of their tenure as Crown or Heirs.
 - b) Are responsible for any regalia they have checked out and that they must account for any Kingdom Regalia that they have when requested by the Kingdom Chamberlain.

- c) The Crown/Royal Heirs, not the kingdom, shall bear the cost of replacement of said regalia in the event of loss or damage, if the damage is due to negligence and not normal wear and tear, and if so determined by the Kingdom Exchequer. In the case of theft, vandalism or other acts of nature suffered by any Kingdom Regalia items, the lessees shall report said act within 30 days of it being noted.
 - d. The Kingdom Exchequer may set policies as necessary to enforce these requirements. These may stipulate penalties including but not limited to withholding payment for royal expenses until the Kingdom Regalia inventory or reimbursement for damage is completed satisfactorily.
- C. Trailers
 - 1. All trailers owned by the SCA are to be used for storing and transporting SCA property to and from SCA functions. Trailers owned by the SCA may not be used for strictly personal purposes by the members of the branch.
 - 2. Anyone towing a trailer owned by the SCA or one of its branches shall be a member in good standing and tows the trailer at their own risk.
 - 3. Agreements to store and tow the trailer must be made in writing in advance between the member storing or towing the trailer for each trip and the branch owning the trailer. Each agreement should include specifications of timeframes and calculation for any expense reimbursement. Each trip should be considered round-trip, and the member towing the trailer is responsible for its return at the end of the trip, unless otherwise specified in the agreement.
 - 4. Trailers must always be loaded in compliance with the trailer's maximum gross trailer weight rating, maximum tongue weight rating, and load balancing instructions. Trailers must be attached to a towing vehicle rated for that type of trailer. Trailers must be attached using all legally required attachments and restraints and working electrical connections.
 - 5. If there is available capacity in the trailer after the branch property is loaded, and there is a desire to transport additional personal property in the trailer, it is allowable that additional personal property owned by branch members is placed in the trailer. Any personal property is loaded into the trailer at the property owner's risk.
 - 6. Any member towing an SCA-owned Kingdom trailer must sign a written agreement to do so. The Kingdom Chamberlain is responsible for the oversight of and recordkeeping for these agreements.

XII. Prohibited Activities.

- A. Raffles and online auctions are prohibited.
- B. Fireworks - The purchase, ownership or sale of fireworks is prohibited. The purchase of professional fireworks services is permitted, with approval by the Board of Directors. To request permission from the Board, the branch must request approval through the Kingdom Seneschal and the Kingdom Exchequer who will contact their Society Superiors for instructions.

XIII. Policy on sales tax if any area in the Kingdom is required to collect state/local sales tax for event admissions, fundraisers, silent auctions, etc. Also, if there needs to be a policy of collecting sales tax from vendors. (Any addition to this area must be done with consultation with the Society tax specialist.)

XIV. Special Purpose and Dedicated Funds.

- A. The purpose of a Dedicated Fund is to keep separate any money that was earmarked by the donor for a specific purpose; to make sure the money is only spent for the purpose intended by the donor. There are two Dedicated Funds maintained by the Kingdom of the Outlands. Any money not placed in one of the below funds is kept in the General Fund. *Note: A Dedicated Fund should be distinguished from a Budget, with which it is sometimes confused. A Budget is a voluntary commitment of money by the Financial Committee for specific purpose/s. For instance, budgeted money may be drawn from the General Fund and/or from any appropriate Dedicated Fund.*
- B. Royal Travel Fund
 - 1. Primary Purpose – This fund is maintained to pay for travel on kingdom business by the Crown or Royal Heirs. Any unused money remains in this fund. Funds may also be used to reimburse expenses related to use of the Kingdom Trailer for transportation of Kingdom and the Crowns assets. (See XI.C. for Trailer restrictions).
 - 2. Secondary Purpose – If the Financial Committee determines the Primary Purpose cannot be fulfilled, this money shall be moved to the General Fund.
 - 3. Inactivity Expiration – This fund shall never expire and is a permanent fund.
 - 4. Royal Travel Budget and Fundraising Procedures
 - a. Definitions: For this section, the term of service (called a Reign) as Royalty (called a Royal Couple) shall be defined to begin on the day the couple are invested as Crown Prince/Princess and to end the day (or weekend, whichever is later) they step down as King/Queen.
 - b. Any expense reimbursed for travel by Royalty during their Reign shall be counted against the Royal Travel Fund, except by majority vote of the Financial Committee.

- c. Each Royal Couple, upon winning Crown Tournament, is budgeted \$3000 for travel for that Reign only.
 - d. Each Royal Couple is expected during their Reign to raise money equal to or greater than \$3000.
 - e. If more than \$3000 is raised during a Reign, the amount over \$3000 is added to the Royal Travel Fund for that Reign.
 - f. Any unused funds will remain in the Royal Travel Fund. Subsequent Crowns will have access to the additional funds as long as they have reached their goal of \$3000 in donations. A maximum of \$5000 will be allowed to accumulate in this manner.
 - g. In Kingdom travel:
 - i. This fund covers transporting the Royal Couple and hauling the Kingdom Trailer.
 - ii. Fuel is covered at 100% of cost. Receipts are required.
 - iii. Economy Class Air travel is covered at 100%. Receipts are required.
 - iv. Rental Cars or Uber/Lyft style car service is covered at 100% with approved air travel, except Insurance. Insurance must be covered by traveler's personal insurance. Uber/Lyft style car service is reimbursed up to or equal to the cost of a rental car. Receipts are required.
 - v. Economical lodging expenses up to \$90 per night for a maximum of two nights when sharing a room. If separate rooms are necessary, or if the Crown/Royal Heirs are traveling separately, each person can expense up to \$90 per night for a maximum of two nights. Receipts are required.
 - vi. Food expenses are not reimbursable.
 - h. Expenses for out-of-kingdom events shall be reimbursed if and only if the Financial Committee approves, by majority vote, in advance of the expense. Each individual instance of out-of-kingdom travel shall require a separate vote of the Financial Committee. The Crown must specifically be recused from this vote.
- C. War Fund
- 1. Primary Purpose – This fund is maintained to handle the expenses the Outlands incurs to participate as a kingdom at Estrella War. Any unused money remains in this fund.
 - 2. Secondary Purpose – This fund is maintained to handle the expenses the Outlands incurs to participate as a kingdom at any other inter-kingdom war.

3. Tertiary Purpose – If the Financial Committee determines the Primary and Secondary Purposes cannot be fulfilled, this money shall be moved to the General Fund.
 4. Inactivity Expiration – This fund shall never expire and is a permanent fund.
 5. Expenditures: For each applicable war, the War Council shall submit a budget proposal for that war's expenses to the Kingdom Financial Committee.
 6. Fundraising: The War Council shall hold fundraisers to supplement this fund.
 7. All funds received from out-of-kingdom events that are paying out volunteer hours to the kingdom will be applied to the War Fund. Local branches may request to have their volunteer hours applied to the War Fund as well.
- D. Discretionary Royal Travel Fund
1. Primary Purpose – This fund is maintained to pay for travel to In-Kingdom Shires on kingdom business by the Crown or Royal Heirs. Any unused money remains in this fund. Funds may also be used to reimburse expenses related to use of the Kingdom Trailer for transportation of Kingdom and the Crowns assets. (See XI.C. for Trailer restrictions).
 2. Secondary Purpose – If the Financial Committee determines the Primary Purpose cannot be fulfilled, this money shall be moved to the Royal Travel Fund.
 3. Inactivity Expiration – This fund shall never expire and is a permanent fund as long as funds remain available.
 4. Royal Travel Budget and Fundraising Procedures
 - a. Definitions: For this section, the term of service (called a Reign) as Royalty (called a Royal Couple) shall be defined to begin on the day the couple are invested as Crown Prince/Princess and to end the day (or weekend, whichever is later) they step down as King/Queen.
 - b. Any expense reimbursed for travel to In-Kingdom Shires by Royalty during their Reign shall be counted against the Royal Travel Fund, except by majority vote of the Financial Committee.
 - c. Each Royal Couple, upon winning Crown Tournament, is budgeted \$300 for In-Kingdom Shire travel for that Reign only.
 - d. Each Royal Couple is not expected during their Reign to replenish its use.
 - e. Any unused funds will remain in the Discretionary Royal Travel Fund.
 - f. In Kingdom travel:
 - i. This fund covers transporting the Royal Couple and hauling the Kingdom Trailer.
 - ii. Fuel is covered at 100% of cost. Receipts are required.
 - iii. Economy Class Air travel is covered at 100%. Receipts are required.

- iv. Rental Cars or Uber/Lyft style car service is covered at 100% with approved air travel, except Insurance. Insurance must be covered by traveler’s personal insurance. Uber/Lyft style car service is reimbursed up to or equal to the cost of a rental car. Receipts are required.
 - v. Economical lodging expenses up to \$90 per night for a maximum of two nights when sharing a room. If separate rooms are necessary, or if the Crown/Royal Heirs are traveling separately, each person can expense up to \$90 per night for a maximum of two nights. Receipts are required.
 - vi. Food expenses are not reimbursable.
- XV. Any additional policies desired by the Outlands Kingdom Financial Committee.
 - A. Disbanded Branches
 - 1. In the event that a branch is disbanded, their bank account shall be closed within 30 days of the official dissolution.
 - 2. All funds contained in the account shall be forwarded to the Kingdom Exchequer in the form of cashier’s check made payable to “SCA, Inc. Kingdom of the Outlands”.
 - 3. The financial records shall accompany the funds.
 - 4. The Kingdom Exchequer shall review the books.
 - 5. When all outstanding bills are paid, the Kingdom Exchequer, after consulting the members at large (if any) and the Financial Committee, shall disburse any remaining funds.
 - B. Formal Review of Books
 - 1. The purpose of a Formal Review of Books is to ensure that all appropriate policies and procedures are in place and followed by all parts of the SCA, Inc., and to determine, document and monitor appropriate corrective action plans when gaps are found. A Formal Review of Books is not a performance review for any financial officer, nor is it to be used as such.
 - 2. A review of books is mandatory when the financial officer changes. All accounts must be reviewed at least once within any two-year period, regardless of financial officer turnover.
 - 3. Branch Reviews are performed by any warranted exchequer acceptable to the Kingdom and/or Society Exchequer. For Kingdom level accounts, the reviewer must be approved by the Corporate Treasurer. The position of Kingdom Account Reviewer will be a Deputy to the Corporate Treasurer. The reviewer must not be a member of, or active in, the branch being reviewed. The reviewer cannot be a signatory on the accounts being reviewed.

4. Reviews must be witnessed by at least one other officer. The witness should be (in order of preference) the Exchequer of the account, the emergency deputy Exchequer of the account, or the Seneschal on the Financial Committee for that account. Under certain circumstances, such as when the Exchequer is under investigation, it may be required that a third party be selected as the witness instead of the aforementioned officers. These may include the Regional Deputy Exchequer, Kingdom Exchequer, or a representative of the Kingdom Exchequer. If none of these officers are available, the review must be rescheduled to provide for the presence of one of these officers.
5. The review covers all activity since the most recent date of the last formal review, the date of last financial officer change, or back to January 1 three years prior so that at least two complete years of activity is included.
6. The following topics and files, if they apply to the account being reviewed, are to be covered:
 - a. Financial Reports submitted.
 - b. Event or other activity reports as required by Kingdom policy.
 - c. Warrant and membership status for the financial officer and the emergency deputy.
 - d. Training needs for the financial officer(s) including access to handbooks.
 - e. Bank account setup and status (including signatory verification).
 - f. Ledger maintenance and bank account reconciliation.
 - g. Transaction documentation, including deposits, receipts, advances and advance reconciliation.
 - h. Financial Committee meeting minutes and decisions, including budgets and special votes.
 - i. Financial Policies in effect (branch and higher).
 - j. Special Purpose and Dedicated Funds.
 - k. Cash control procedures.
 - l. Asset management procedures.
 - m. Correspondence.
 - n. Progress on action plans from prior reviews.
7. Written record of the review findings and action plans are to be entered into the SCA Review of Books Report and signed by the reviewer and witness. The original of the signed form goes to the Kingdom Exchequer or Society Exchequer for Kingdom accounts. The report summary pages may be printed in the branch newsletter. Copies of the signed review findings go to:
 - a. Financial Files (account).

- b. Seneschal (account).
 - c. Reviewer.
 - d. Outgoing exchequer (if applicable).
 - e. Financial Committee members.
 8. Informal Reviews - The financial records are the property of SCA, Inc. and will be made available for examination by any member upon reasonable request at a time and place agreed upon by the Chancellor of the Exchequer and the requestor. These meetings do not substitute for formal reviews of books.
- C. Policies on Interkingdom Treaties
 1. The Kingdom of the Outlands shall in no case be financially obligated by an interkingdom agreement or treaty unless and until those agreements are ratified by the Outlands Kingdom Financial Committee.
- D. Branch Financial Committees and Financial Policies
 1. All geographic branches that hold a bank account must form and maintain a Financial Committee. This Financial Committee shall include at minimum the Branch Exchequer, the Branch Seneschal and at least one other Officer.
 2. The Branch Financial Committee must operate in accordance with the Branch Financial Policy, if one exists, the Kingdom Financial Policy, Kingdom Law, Society Financial Policy, and Governing Documents of the Society.
 3. The Kingdom Exchequer shall approve and keep an archive of Branch Financial Policies.
 4. If a Branch chooses to have a Financial Policy specific to their branch, it must contain, at minimum, the requirements listed in Appendix A.
 5. The Kingdom Financial Policy, and its Appendix A, may serve as the Financial Policy for branches within the Kingdom that do not have one specific to that branch.
- E. Contents, Precedence and Authority of this Policy
 1. This policy is governed by and subordinate to the SCA Financial Policy. If any provision of this policy is in conflict with higher-ranking policies, the provision in this document shall be void.
 2. Kingdom Financial Policies fall within the Precedence of Law as published in Corpora as part of Society Officers policies approved by the Board. This puts Kingdom Financial Policies below the By-Laws of the SCA, Inc., the Corporate Policies of the SCA, Inc., and Corpora. This also puts Kingdom Financial Policies above Kingdom Law. Thus, Kingdom Financial Policy would overrule any financial sections in Kingdom Law, but cannot reverse, overturn, or loosen any

restrictions that are in the By-Laws, the Corporate Policies, or Corpora. They also cannot reverse, overturn or loosen any restrictions that are in the main part of Society Financial Policy.

3. Note per the SCA Chancellor of the Exchequer Handbook: The Kingdom Exchequer does have the authority to overrule the Branch Financial Committee, if the committee's decision would violate SCA Branch Financial Policy, violate our 501(c)(3) status or put it in jeopardy, or would violate IRS regulations or Kingdom Law. Any such overruling may be appealed to the Society Exchequer. The Society Exchequer has the authority to overrule decisions of the Kingdom Financial Committee for similar reasons. Any such overruling by the Society Exchequer would be appealed to the Corporate Treasure.

Appendix A: DEFAULT Group Financial Policy

- I. Composition of the [GROUP NAME] Financial Committee.
 - A. The [GROUP NAME] Financial Committee (hereafter the Financial Committee) will consist of at least 3 paid members:
 1. The Branch Exchequer,
 2. The Branch Seneschal,
 3. One other Officer.
 - a. Landed Baron/Baroness (in the case of a Barony) are given at most one composite vote.
 - b. If the [GROUP NAME] does not have landed nobility, it is strongly suggested that a third member, an Officer, be added with the unanimous approval of the Branch Exchequer and Branch Seneschal.
 - B. The Financial Committee is governed by section VII of the SCA Financial Policy.
 - C. The Financial Committee will be directly responsible for the management of all assets of the [GROUP NAME].
- II. Terms of Financial Committee members.
 - A. The SCA Branch Officers on the Financial Committee will serve for as long as they remain warranted and in office.
 - B. Landed Baron/Baroness are members of the Financial Committee as long as they remain landed.
 - C. The recommended term for additional members of the Financial Committee is two years.
 - D. Each Financial Committee member must be a paid member of the SCA during the time he/she serves on the Financial Committee.
- III. Timeframes and methods for meetings.
 - A. Financial Meetings must be announced ahead of time in a public forum and meetings must be open to the public.
 - B. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
 - C. Recusal: For any Financial Committee vote, a committee member is presumed to be recused from voting if they stand to financially gain from the outcome of the vote. The recused member may appeal to the Kingdom Exchequer and the Society Exchequer if they wish to dispute the presumption.
 - D. Quorum: A Quorum shall consist of two or more non-recused members present, including the Branch Exchequer. No votes may take place in the absence of a quorum except those which may be needed to get a quorum. In the case of an email meeting only, the Branch Exchequer shall declare a quorum once at least two

voting members are available to participate. If necessary, the Branch Exchequer may impose further rules of order on Financial Committee meetings.

- E. Minutes of all Committee meetings shall be recorded, including all proposals made and all votes on those proposals. Meeting minutes shall be maintained by the Branch Exchequer, or their designee, and shall be accessible by the public.

IV. Timeframes and methods for action approval under normal circumstances.

- A. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
- B. The Committee normally considers the following types of proposals:
 - 1. Periodic Officer Budgets.
 - 2. One-time expenditures.
 - 3. Event Budgets; and
 - 4. Changes to these policies.
- C. The Financial Committee shall consider an individual financial request or budget when and only when one or both of the following are true:
 - 1. Requester sends an email or other electronic communication to the designated electronic forum or email list or delivers a paper copy to the Branch Exchequer.
 - 2. Forms are available on the [GROUP NAME] or Kingdom websites. At a minimum the following information is required:
 - a. The amount of money being requested,
 - b. The intended purpose of the expense(s),
 - c. If this request is for an advance or a reimbursement of funds.
 - d. The name of the person making the request,
 - e. Any other information needed to properly process the request,
 - f. Include any prior authorization and when/how it was given,
 - g. (For a budget) Who will be tracking the reimbursements from the budget,
 - h. (For a budget) Enough income/expense detail to permit good compliance tracking.
- D. The Requester shall make copies of the proposal available to the Financial Committee either by email or in writing.
 - 1. In the case of a face-to-face meeting, the proposal must be presented at least one week prior to the meeting at which the proposal is to be considered.
 - 2. In the case of an electronic meeting, the committee shall be allowed at least one week after the proposal is presented before a final vote is due.
- E. Approval of any proposal shall be by simple majority unless otherwise stated in these rules.

F. Advance of Funds Procedures

1. Preapproval and documentation needed: The [GROUP NAME] will only advance those expenses preapproved by the Financial Committee. To be valid, any advance approval must be prior to expenses being incurred.
2. The Requester must provide a complete and accurate reimbursement/advance form for an advance of funds, including the MAILING ADDRESS.
3. Requestor must provide a budget or other documentation outlining what the advance will be used for.
4. Upon approval, the Requestor will receive a check for the amount approved.
5. If additional funds are necessary, the Requestor will resubmit the reimbursement/advance form with a detailed explanation for the additional funds along with any receipts for expenses already incurred.
6. Receipts for the full amount of the Advance must be provided to the Branch Exchequer within 30 days of the end of the event or completion of the project. Receipts must be legible, labeled, and organized in a manner the Kingdom Exchequer can understand.
7. If the full advance was not used, a refund check payable to “SCA, Inc. [GROUP NAME]” shall be issued.

G. Reimbursement Procedures

1. Preapproval and documentation needed: The [GROUP NAME] reimburses only those expenses preapproved by the Financial Committee. To be valid, any expense approval must be in advance of the expense being incurred.
2. The Requester must provide a complete and accurate reimbursement form for the reimbursement of funds spent, including the MAILING ADDRESS.
3. Requester must provide an authorization from the [GROUP NAME] Financial Committee specifically regarding your expense. This can also be an approved budget for your event, specifically listing those items to be reimbursed.
4. Requestor must provide the receipts accounting for the full requested reimbursement amount with the request form. Receipts must be legible, labeled, and organized in a manner the Branch Exchequer can understand.
5. Receipts for reimbursement must be submitted within 60 days of the date the expense occurred. Requests for reimbursement 60 or more days after the expense is incurred shall only be allowed by unanimous vote of the Financial Committee.
6. Receipts for an advance must be provided to the Branch Exchequer within 30 days of the end of the event or completion of the project. If the full advance was not used, a refund check payable to “SCA, Inc. [GROUP NAME]” shall be issued.

- V. Timeframes and methods for meeting and approval in emergencies.
 - A. The Financial Committee may meet on an emergency basis in person, by phone, by email or other electronic communications. Meetings may be held virtually via Zoom, Microsoft Teams, Google Meet, or similar platforms. Voting may not be done on Social Media.
 - B. This meeting requires no prior notice to the public, except to all members of the committee.
 - C. Any results of that meeting shall be reported in writing within 72 hours.

- VI. Reporting Schedule for Branches
 - A. The Branch Exchequers must send quarterly reports to the Kingdom Exchequer or a designated deputy by the 30th of the month following the end of the quarter. Branch year-end reports are due to the Kingdom Exchequer or a designated deputy by January 30th.
 - B. Non-Member Registration (NMR) reports and associated payments are due within ten (10) days after the close of an event to the Kingdom NMR Deputy.
 - C. The due date shall be met if the electronic copy arrives by the due date, with the exception of payments due.

- VII. Reporting requirements for branch reports
 - A. Financial Reports are cumulative and shall consist of the following elements:
 - 1. The SCA-defined Financial Report form. The reporting exchequer will submit this in electronic form. The countersigned pages will be submitted either in electronic or paper form.
 - 2. Financial activity such as a journal or ledger for the period being reported.
 - 3. A current list of variances in effect.
 - 4. Bank statements for all accounts for the quarter. These should be sent in electronic form, if available, and signed by the Branch Seneschal.
 - B. Kingdom shall only accept a report if it is:
 - 1. Signed by the reporting exchequer and their group seneschal.
 - 2. In balance and correctly reconciled to the branch bank account(s).
 - C. The Branch Exchequer shall provide a copy of all required quarterly reports to the Branch Seneschal and the other members of the Financial Committee.
 - D. Copies of the reconciled bank statements must be provided to the Branch Seneschal monthly.
 - E. Reports of all meetings of the [GROUP NAME] Financial Committee are to be provided on a schedule that the Kingdom Exchequer shall determine.
 - F. The Kingdom Exchequer shall report to the Branch Seneschal if the Branch Exchequer misses quarterly or year-end reports.

- G. 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.
- VIII. Timeframes and methods for review and revision of the financial policy.
- A. This policy shall be reviewed by the [GROUP NAME] Financial Committee at least once every even numbered year for possible revision.
 - B. Revisions to this policy may be proposed at any time. Revisions are approved by simple majority vote of the Financial Committee, following the same process as any other Financial Committee proposal.
 - C. Once approved by [GROUP NAME] Financial Committee, the revisions are sent to the Kingdom Exchequer for his/her approval.
 - 1. Revisions are enforced only when the Kingdom Exchequer approves them.
 - 2. Kingdom Exchequer has the authority to grant a variance to any policy until such time as the Kingdom Exchequer approves the changes.
- IX. Methods for controlling cash receipts.
- A. Methods of Payment
 - 1. Cash, Checks, Cashier Checks, or Money Orders are the only acceptable forms of payment.
 - 2. Checks sent to the Kingdom for the Kingdom account shall be made payable to “SCA, Inc. Kingdom of the Outlands” and shall denote the fund for which it is payable (i.e., Royal Travel (to include Royals name), War Fund, General Fund).
 - 3. The Kingdom of the Outlands does not accept cash transfers of funds from groups.
 - B. Controlling Cash Receipts
 - 1. Cash Receipts shall include, but not limited to:
 - a. Event income of all types,
 - b. Money collected from advertised fundraising endeavors,
 - c. Donations,
 - d. Money from the sale of goods purchased with group funds,
 - e. Newsletter sales and subscription income.
 - 2. All incoming checks shall be made out to “SCA Inc. [GROUP NAME].”
 - 3. Cash receipts of any type totaling more than \$50 must be deposited in the appropriate account no later than 14 calendar days after the receipt by an officer of the SCA. Cash receipts of any type less than this limit must be deposited in the appropriate account no later than 30 calendar days after the receipt by an officer of the SCA. No incoming funds of any type are to be kept out of the appropriate account longer than these timeframes. Undeposited

- income of any type is not to be used for refunds, reimbursements or expenses.
4. Gate receipts shall be deposited into an SCA bank account within 7 days of the end of the event.
 5. Undeposited income of any type is not to be used for refunds, reimbursements or expenses. No payments may be issued from the cash box at an event. Exception: Checks can be returned to their owner or voided as a refund at the discretion of the Branch Seneschal or Branch Exchequer.
 6. Use of online credit card acceptance services by SCA branches is restricted to approval by the Society Chancellor of the Exchequer. SCA branches are not to use the personal credit card acceptance account of an individual or other business under any circumstances.
 7. Minors may not serve as Head Gatekeeper/Troll/Reservationist/etc. for an event. Minors may assist at the gate collecting funds, making change, etc., under the oversight of an individual permitted by the SCA's Corporate Policies to serve as an officer, who will be ultimately responsible for the accounting of the funds passing through the gate. Individual Kingdoms may be more restrictive should they choose. Minor is defined as a person age 17 or under.
 8. At least two paid adult members of the SCA must be present and in charge anywhere money is collected in the name of the SCA. Site owners may additionally oversee the gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA members who do not have a financial or material interest in the ownership of the site itself.
 9. Gate records shall be kept on a standardized gate sheet approved by the Branch Exchequer.
- X. Policies regarding event admission charges, refunds, or complimentary passes.
- A. The Branch Seneschal will call for bids in advance of upcoming [GROUP NAME] events. Bids will be submitted to the Financial Committee for approval. A bid will include a completed itemized budget form. The form is located on the Kingdom Website under the Exchequer office page in the Exchequer Library.
 - B. If [GROUP NAME] is holding a Kingdom event as defined in Outlands Kingdom Law, there will be a split of any profit 50/50 with Kingdom. A copy of the budget vs actual report will be submitted to the Kingdom Exchequer whether there is a profit or not. If the Kingdom Financial Committee approved the event budget, any loss on the event will be split 50/50 with [GROUP NAME].
 - C. [GROUP NAME] is encouraged to sponsor a fundraiser for the Kingdom Travel fund. The method used is left up to the branch.

- D. Refunds must be approved by the Financial Committee. No payments may be issued from the cash box at an event. Exception: Checks can be returned to their owner or voided as a refund at the discretion of the Branch Seneschal or Branch Exchequer.
 - E. An estimated number of complimentary site/feast fees and a list of names must be submitted within the event bid to be approved by the Committee.
 - F. Only paid members of the SCA are allowed complimentary site/feast fees.
- XI. Policy regarding asset management and control of inventory including trailer policy.
- A. Bank Accounts
 - 1. The [GROUP NAME] Account:
 - a. The name of the branch account shall be “The Society for Creative Anachronism, Inc. – [GROUP NAME].”
 - b. Accounts are governed by section IV and V of the SCA Financial Policy.
 - c. The bank account shall require two signatures for withdrawal of any/all funds. No signatories shall share the same address, nor can they be Royalty/Landed Nobles. The federal tax-exempt I.D. number shall be on the account.
 - B. TRAILERS
 - 1. All trailers owned by the SCA are to be used for storing and transporting SCA property to and from SCA functions. Trailers owned by the SCA may not be used for strictly personal purposes by the members of the branch.
 - 2. Anyone towing a trailer owned by the SCA or one of its branches shall be a member in good standing and tows the trailer at their own risk.
 - 3. Agreements to store and tow the trailer must be made in writing in advance between the member storing or towing the trailer for each trip and the branch owning the trailer. Each agreement should include specifications of timeframes and calculation for any expense reimbursement. Each trip should be considered round-trip, and the member towing the trailer is responsible for its return at the end of the trip, unless otherwise specified in the agreement.
 - 4. Trailers must always be loaded in compliance with the trailer's maximum gross trailer weight rating, maximum tongue weight rating, and load balancing instructions. Trailers must be attached to a towing vehicle rated for that type of trailer. Trailers must be attached using all legally required attachments and restraints and working electrical connections.
 - 5. If there is available capacity in the trailer after the branch property is loaded, and there is a desire to transport additional personal property in the trailer, it is allowable that additional personal property owned by branch members is

placed in the trailer. Any personal property is loaded into the trailer at the property owner's risk.

XII. Prohibited Activities

- A. RAFFLES AND ONLINE AUCTIONS are prohibited.
- B. FIREWORKS - The purchase, ownership or sale of fireworks is prohibited. The purchase of professional fireworks services is permitted, with approval by the Board of Directors. To request permission from the Board, the branch must request approval through the Kingdom Seneschal and the Kingdom Exchequer who will contact their Society Superiors for instructions.

XIII. Policy on sales tax if any area in the Kingdom is required to collect state/local sales tax for event admissions, fundraisers, silent auctions, etc. Also, if there needs to be a policy of collecting sales tax from vendors. (Any addition to this must be done with consultation with the Society tax specialist.)

XIV. Special Purpose and Dedicated Funds

- A. The purpose of a Dedicated Fund is to keep separate any money that was earmarked by the donor for a specific purpose; to make sure the money is only spent for the purpose intended by the donor. There are two Dedicated Funds maintained by the Kingdom of the Outlands. Any money not placed in one of the below funds is kept in the General Fund. *Note: A Dedicated Fund should be distinguished from a Budget, with which it is sometimes confused. A Budget is a voluntary commitment of money by the Financial Committee for specific purpose/s. For instance, budgeted money may be drawn from the General Fund and/or from any appropriate Dedicated Fund.*
- B. Branches using this DEFAULT Policy may not have Special Purpose and Dedicated Funds, though they may still fundraise for any Kingdom Dedicated Fund. If the Branch chooses to create its own Financial Policy, an EXAMPLE of this follows:
 - 1. EXAMPLE Travel Fund (Fund name/description)
 - a. Primary Purpose - This fund is maintained to pay for vehicle fuel expenses while on Kingdom or Branch business by the Branch Landed Nobility. Any unused money remains in this fund.
 - b. Secondary Purpose - If the Financial Committee determines the primary cannot be fulfilled, this money shall be moved to the General Fund.
 - c. Inactivity Expiration - This fund shall never expire and is a permanent fund.

- XV. Any additional policies desired by the Outlands Kingdom Financial Committee
- A. Contents, Precedence and Authority of this Policy
1. This Financial Policy is governed by and subordinate to the SCA Financial Policy and the Financial Policy for the Kingdom of the Outlands. If any provision of this policy is in conflict with these higher-ranking policies, the provision in this document shall be void.
 2. Direct references to other Financial Policy documents are made to specific versions of those documents. This is for reference purposes only and does not remove the requirement to conform to the most current version of those documents. Referenced document versions: SCA Financial Policy, amended 8/2019 and the Financial Policy for the Kingdom of the Outlands, revised 12/2020.
 3. This policy shall conform to the requirements of Financial Policies as laid out in the SCA Financial Policy section VIII.A.
 4. This policy defines how [GROUP NAME], a local group within the Kingdom of the Outlands of the Society for Creative Anachronism, manages all assets (funds and non-cash assets) held by [GROUP NAME].
 5. Note per the SCA Chancellor of the Exchequer Handbook: The Kingdom Exchequer does have the authority to overrule the Branch Financial Committee, if the committee's decision would violate SCA Branch Financial Policy, violate our 501c(3) status or put it in jeopardy, or would violate IRS regulations or Kingdom Law. Any such overruling may be appealed to the Society Exchequer.

Appendix B: NMR

Kingdom of the Outlands – NMR Policy and Procedure

Society NMR procedures: <https://www.sca.org/.../NonMemberRegistrationExpl.pdf>

Society NMR questions: <https://www.sca.org/.../NMRFAQ.pdf>

Effective June 2016 non-member surcharge (NMS) was changed to non-member registration (NMR). The NMR will be \$5.00 on admission to events.

- I. How the NMR applies:
 - A. The NMR will apply to events which meet the requirements defined in Corpora section II. C., “...Society events for which a full announcement including date, time, and place has been published in advance in the appropriate corporate publications;” and for which a site fee to attend the event is charged.
 - B. The NMR will not be collected if there is no site fee to attend the event.
 - C. The NMR will not be collected for minors for whom there is a discounted event fee.
 - D. The NMR will not be collected from those individuals who are not required to pay a site fee as stated in local/kingdom financial policies.
 - E. The NMR will not be collected for events that ask for a non-cash donation to gate entry to the site such as bringing canned goods or a toy. Please keep in mind that any event that asks for donation, whether cash or non-cash cannot require anyone to donate. In other words, if someone wants to attend the event and does not donate any cash or non-cash items, you must allow them entry.
 - F. The NMR fee will be collected from any Member unable to show proof of membership at the door/gate/troll where there is a site fee collected.
- II. Default procedure for NMR implementation:
 - A. NMR must be submitted to Kingdom NMR Deputy. Submission will be to Kingdom Exchequer if the NMR Deputy office is vacant. Deadline is 10 business days from the close of the event.
 1. A completed form will be emailed to the NMR Deputy/Kingdom Exchequer within 10 business days from the close of the event.

2. A check will be written and received by the NMR Deputy/Kingdom Exchequer within 10 business days from the close of the event.
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- B. Each Kingdom will collect the NMR and forward the monies in US funds to the Corporate Office by the last day of the following month. Example: March NMR collections must be received by the Corporate Office by April 30.
 - C. The Kingdom Seneschal and the Kingdom Chancellor of the Exchequer will be responsible for ensuring compliance.
 - D. Implementation alternatives may be presented to, and approved by, the Society Seneschal and Treasurer of the SCA, Inc. Final approval of alternatives will be reviewed by the Board of Directors.