

# Fiscal Management Procedures for Stewardship



Boy Scouts of America

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Boy Scouts of America  
Irving, Texas  
80-235

# Suggested Council Policies

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## Overview

The following policy statements are intended as samples to guide local councils as they create the specific procedures to run their corporations. Some policies will fit the council exactly and others will have to be adapted to the council's situation. In some cases, specific amounts of money have been suggested. The council must use judgment to determine the amount of money appropriate for its needs for a particular policy.

Some councils may not have enough staff members to separate the duties as recommended. In such cases, the council should involve volunteers in the process to provide adequate coverage of all responsibilities.

It is important that policies, once adopted, be enforced. All staff members should realize that these procedures and policies are like protocol or rules of etiquette; they provide a method of operations within prescribed boundaries that allow us to handle our responsibilities in an organized manner.

## Using This File

This file is in Microsoft Word format. You can copy it to your computer and change it to fit the needs of your council. Type your council's name in place of "Nation's Best Council" in the page header. You can add, change, or delete any of the material to fit your council's policies. You can print pages as you need them, or print the entire manual for employee training or to share with the auditor. Test your policies periodically to ensure their accuracy.

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**FUNDRAISING PLEDGE AND CASH PROCESSING**

(For councils in which cash receipts are posted from Fundraising)

The Fundraising software records a pledge to indicate that a commitment has been made; subsequent payments toward that commitment are also recorded. This policy will explain both pledge and cash processing responsibilities of the fundraising clerk. Cash receipts are automatically generated by the Fundraising software system, or the receipts can be processed and recorded from individual receipts. All fundraising paperwork must be complete before it is turned over to the fundraising clerk.

1. Contributions received by mail will be accompanied by a mail list showing total cash, checks, and money orders received. All documents received by mail will be processed by the fundraising clerk as a single batch and then distributed to the general ledger.
2. The fundraising solicitor creates an audit sheet from field receipts and attaches it to the pledges and payments that staff members or volunteers hand carry. The audit sheet will indicate the contents of any envelopes given to the fundraising clerk. Audit sheets will be validated against the contents, and a copy of the audit sheet will be returned to the person bringing the information to the fundraising clerk. Pledges and payments that do not have an audit sheet attached will be turned over to the Scout executive for reconciliation. Cash must have a field receipt attached showing that the person bringing the documentation received the cash.
3. Using an adding machine, the fundraising clerk will total the pledges and cash in a given batch. When a batch has been processed in the Fundraising software, the total pledges and total cash on the Batch Edit List should equal the total of all pledges and payments from the adding machine tape.



**FUNDRAISING PLEDGE AND CASH PROCESSING**

(For councils in which cash receipts are not posted from Fundraising)

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

1. Contributions received in the mail will be accompanied by a log sheet showing total cash, checks, and money orders received. The fundraising clerk will process all checks and money orders received by mail as a single batch and then distribute the batch to the general ledger.
2. The fundraising solicitor creates an audit sheet from field receipts and attaches it to the pledges and payments that staff members or volunteers hand carry. The audit sheet will indicate the contents of any envelopes given to the fundraising clerk. Audit sheets will be validated against the contents, and a copy of the audit sheet will be returned to the person bringing the information to the fundraising clerk. Pledges and payments that do not have an audit sheet attached will be turned over to the Scout executive for reconciliation. Cash must have a field receipt attached showing that the person bringing the documentation received the cash.
3. Using an adding machine, the fundraising clerk will total the pledges in a given batch and the cash receipts. Once a batch has been processed in the Fundraising software, the total pledges and total cash on the Batch Edit List should equal the total of all pledges and payments from the adding machine tape.

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- 4. Once the edit list of the distribution file has been verified, the transactions should be distributed to the general ledger. The accounting department should verify that the Cash Receipts Summary matches the cash receipts journal and the Contributions Summary matches the contributions journal.
  
- 5. The fundraising documents should be separated into two stacks, one of pledges that have been fully paid and one of pledges that have not been fully paid. The date of the process should be noted on each stack and filed for future reference.

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**UNCOLLECTIBLE ACCOUNTS RECEIVABLES**

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

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

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

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# Policies Concerning Cash Expended by the Council

## CASH ADVANCES

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

1. Cash advance requests are submitted in time for the regular cash disbursement check run. Requests must be for \$500 or less and must be approved by the Scout executive.
2. The cash advance must be settled within seven days of the completion of the event. Cash is deposited and the balance is expended to the appropriate expense account.
3. Persons reimbursing a cash advance must return unused cash and receipts for all expenditures labeled with the item purchased. A separate attached list should summarize the purchases by category (such as program supplies, food, office supplies).
4. Cash advances are not petty cash fund transactions, although they can be used as a substitute for a petty cash fund.

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**CHANGE FUND**

The council will create and maintain a change fund of \$50 for each trading post cash drawer. It will consist of two rolls of pennies, two rolls of nickels, one roll of dimes, one roll of quarters, ten one-dollar bills, two five-dollar bills, and one ten-dollar bill.

1. Each cash drawer shall start out with this exact amount of money each day.
2. Each person working in the CAM III POS software will have his or her own cash drawer and will be personally responsible for the money in it even if lunch time and breaks are taken.
3. No one other than the owner of the cash drawer may handle the cash in that drawer until it is turned over to the accounting specialist for verification.
4. The accounting specialist will receive the drawer each evening and will promptly count out \$50 in the denominations listed above and put the drawer in the safe. The balance of the drawer will be put into a money bag and labeled "balance of [drawer number] for [date]."
5. Each morning the trading post clerk shall count and verify the contents of the drawer prior to using it in the day's business.
6. Each morning the accounting specialist will count and verify the balance in the money bag and deposit it with that day's receipts.

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### EMPLOYEE LOANS

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

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

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## PAYROLLS

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

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

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- 10. Employees shall receive an annual statement of all earnings as well as taxes and voluntary and involuntary deductions made from their pay. This report shall be issued with the W2 form for each employee.
- 11. Employees shall have the right to view their payroll file at any time subject to a mutually agreed upon time with the payroll specialist during a regular business day.

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**PAYMENT OF OBLIGATIONS**

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

1. Federal payroll income and FICA taxes will be paid by the third working day after the payroll has been issued.\*
2. State income tax will be paid by the fifteenth day of the month following the month in which it was withheld (or according to state law requirements).
3. Unemployment taxes will be paid by the fifteenth day of the month following the month in which the liability occurred (or according to state law requirements).
4. Benefits deductions and deferred income from employee 403b or thrift plans withheld from a month's payroll will be paid by the fifteenth day of the following month.
5. Vendor invoices must arrive by the due date expressed on the invoice or thirty days from the invoice date in the absence of any other information.

\*The council may be either a monthly or semiweekly depositor based on the following government regulations. If annual taxes (FICA, FITW, and Medicare) are less than \$50,000, the depositor is monthly. If annual taxes are more than \$50,000, the depositor is semiweekly. There are exceptions to these rules. Contact the council's accountant or tax preparer for additional information.

**Electronic Federal Tax Payment System (EFTPS)**

The council files payments electronically.

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**PURCHASE ORDERS**

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

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

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## CASH DISBURSEMENTS

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

1. Enter all approved invoices into the Accounts Payable software daily. Pay careful attention to the accounting date for the invoice, the payment due date, and the invoice date.
2. After entering all approved invoices, print an edit list and verify the vendor, dates, and amounts. When the information has been verified, create a transaction register and distribute this information to the general ledger using today's (the current) date.
3. Attach the vendor invoices to the related purchase orders and file alphabetically in the accounts payable file for future payment.
4. Run cash disbursement checks every Thursday. On Thursday morning, after Wednesday's approved invoices have been entered and distributed to the general ledger, run the Cash Requirements Report and present it to the Scout executive.
5. Have the Scout executive indicate which invoices are to be paid by marking them on the Cash Requirements Report.
6. Modify the list of invoices according to the instructions on the Cash Requirements Report, and then print a Pre-Check Writing Report.
7. If this set of invoices is acceptable, have the Scout executive sign the report indicating his approval of the invoices to be paid. If the list is incorrect, first make corrections and then seek approval.
8. Print approved checks, attach related invoices and purchase orders, and present these to the Scout executive. Keep the check and its copies together until a signature has been affixed to the checks.
9. Have the Scout executive take the approved Pre-Check Writing Report and the checks with related documentation to the treasurer or authorized signer. (Two signatures are required on all checks.)
10. After the checks have been signed, attach an audit copy of the check to the invoice and purchase order documentation. Punch a hole through all of the copies, indicating that these obligations have been satisfied.



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## Other Policies

### RECORDING FIXED ASSETS

It is the policy of this council to record all fixed assets that have been purchased or donated. In order to qualify as a fixed asset, a single item must be worth \$1,000 or more at the time of purchase or donation. All fixed assets will be listed in the Fixed Assets Register with complete information regarding its purchase or donation.

1. Assign a number to the new fixed asset.
2. Identify the fixed asset as one of the following: land, land improvement, leasehold improvement, building, furniture, fixtures, equipment, automobile, or aquatic equipment.
3. Describe the fixed asset.
4. Enter the location of the fixed asset.
5. If the fixed asset has a serial number, record its serial number.
6. Estimate the life expectancy (in months) of the fixed asset. (See the *Local Council Accounting Manual* for guidelines.)
7. Enter the salvage value if one exists.
8. Enter the date acquired.
9. List the vendor the asset was purchased from or the donor.
10. List the builder, if applicable.
11. List the replacement value of the fixed asset. (Update this value yearly.)
12. List the fixed assets account number assigned to the fixed asset (1801–1836).
13. List the accumulated depreciation account number assigned to this fixed asset (1856–1886). (Land does not have an account number.)
14. List the depreciation expense account number assigned to this fixed asset (9501–9506). (Land does not have an account number.)
15. When a new fixed asset has been purchased, charge the expense to the appropriate fixed assets account. Also, debit Unexpended Capital Funds (3262) and credit Investment in Fixed Assets (3261).

16. When a new fixed asset has been donated, debit the appropriate fixed assets account, Credit Contributions–Donated Fixed Assets (4501, 4511, or 4521).
17. After entering the new fixed asset in the General Ledger software, save the records regarding this new fixed asset in a folder for the auditor to examine when the next audit is conducted.
18. Add the new fixed asset to the Fixed Assets List and forward this list to the council's insurance carrier. Check to see that the proper coverage is in place—that is, the asset is either covered under the blanket policy provisions of the policy or additional coverage is obtained to protect the investment.

## RECORDING INVENTORIES

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

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

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

1. Conduct an inventory of nonperishable food at the end of summer camp. Use the account for Inventory—Food and Commissary Supplies (1451 offsets to 8104).
2. Return the inventory for the camp trading post to the national Supply Division, or sell the inventory to the council service center trading post. If any items cannot be returned to the council trading post and stored, they should be counted (1421 offsets to 6712). This count should be made at the end of summer camp.
3. Take an inventory of summer camp program supplies at the end of summer camp. Include all supplies leftover that have been devoted exclusively to the summer camp program (1713 offsets to 8111) such as tents, unit camping gear, and program gear like axes and cooking kits.
4. In the year-round camp inventory, include all items not shown in the program inventory (1713) that are a part of camp supplies. This includes, but is not limited to, repair supplies, lumber, plumbing supplies, and equipment under \$1,000 (1731 offsets to 8413). Use the appropriate camp cost center. Conduct this inventory in October or November.
5. Conduct an inventory of office supplies at the end of the fiscal year on the day set aside for office and trading post inventories (1711 offsets to 8106).
6. Take an inventory of audiovisual and training equipment at the end of the fiscal year on the day set aside for office and trading post inventories (1712 offsets to 8107).
7. Take an inventory of program supplies at the end of the fiscal year on the day set aside for office and trading post inventories (1731 offsets to 8103).
8. Take an inventory of the trading post at the end of the fiscal year on the day set aside for office and trading post inventories (1401 offsets 6351).

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- 9. On inventory day, count the inventory of popcorn to be sold (1404 offsets to 6451).
- 10. Conduct an inventory of donated goods and services. If items have been donated for a previous or future auction, these should be recorded in 1441 and offset to 4209.
- 11. On inventory day, verify and note all deposits with the post office for bulk mailings. Any deposits of postage for electronic transfer to the council should also be verified.
- 12. Note the amount of postage left on the postage meter.
- 13. Verify the balance of service contracts for machines in the office and at camp as of inventory day.

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## BUDGETS

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

1. The financial numbers from the long-range plan will be entered into the General Ledger software and updated each year for the third future year.
2. Budgets for the next year will be reviewed and revised as needed by cost center. Each staff member will be responsible for assigned cost centers.
3. All camp and activity budgets will be reviewed and revised as needed. Each event shall be charged for the appropriate share of direct expenses. (See the Cost Sharing policy.) A 5 percent difference will be considered between total revenues and total expenses for contingencies.
4. At the conclusion of the current year's activity, it shall be the responsibility of each event committee to review and revise next year's budget.
5. All budgets shall be expressed as income accounts that show all different types of income and all different classes of expenditures by account number for the event. No expenses will be netted to income.
6. Donor restricted funds in the operating budget should be budgeted as closely as management has information on which to base the budget.
7. Critical achievements will include the staff member's stewardship of budgeted events.
8. Contributions of services and materials instead of cash will result in a charge to the budget item affected by the type of service or material.
9. Reports showing account details can be printed using the General Ledger software. Management staff can take advantage of several different reports to assist in the budgeting process.

- 10. The preliminary United Way operating budget shall be presented to the executive board in February of each year.
- 11. The final operating budget for the coming year shall be presented to the executive board in December of each year.

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## FUNDRAISING RECORDS

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

1. Fundraising records must be maintained. When a commitment has been received, it shall be recorded with the correct name, address, phone number, campaign, district, division, community, and worker at the time it was received.
2. The name shall reflect the contributor, no matter how or with whom the solicitation was initiated. Business contributions shall be recorded in the name of the business; the contact for that business must also be recorded.
3. To the greatest extent possible, the names of parents shall be recorded for the family FOS effort.
4. All billings for less than \$100 shall be billed using June as a last billing date. Contributions of \$100 or more can be billed through the end of the year.
5. Billings for Capital or Endowment campaigns can be extended for three to five years. All other campaigns will have separate billing schedules.
6. Thank-you forms will be sent to all contributors of less than \$50. A letter of thanks will be sent to all contributors of \$50 or more. Thank-you forms and letters will be created weekly. The Fundraising system records will be updated weekly to indicate who has been thanked.
7. Pledges will be credited to only one division of a campaign. The division assigned to the prospect will receive credit for the contribution, regardless of who made the solicitation, unless the prospect was specifically released by the district that had the original prospect listing. All disputes will be settled by the Scout executive.
8. Incomplete records will be given to the Scout executive for resolution.
9. To mark a prospect as worked but no pledge made, enter a *W* on the status line of the Fundraising software record.
10. To indicate that a contributor cannot fulfill a commitment, enter a status code *Q* on the pledge record for uncollectible pledge in the Fundraising software.

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11. To drop a prospect from the next year's campaign, select the prospect record in the Fundraising software and remove the check mark from the field called Copy to Next Year Campaign.

12. Recognition plaques will be given to contributors of \$100 or more. Plaques shall be sent out biweekly except during February and March when they shall be sent weekly.

If the contributor already owns a plaque and renews a pledge, the contributor shall receive a year tag to be placed on the plaque. All tags to be engraved on should be sent to the engraver on Monday to be ready by Friday of that week. Of these, the tags for new plaques should be attached to the appropriate plaque by Friday of that week.

All plaques shall be mailed via UPS. Fundraising records shall be updated weekly or bi-weekly to indicate who has been thanked.

13. Fundraising system records will be checked for duplicates in June, July, and August of each year. Corrections will be made before creating the next campaign.

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**COST SHARING**

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

1. Each event will generate purchase orders that clearly identify all items purchased for the event.
2. Each event will be charged for all copies made on the copy machine at the rate of three cents a copy.
3. Each event will be charged for all printing costs for the event.
4. Each event will be charged fifty cents per participant per day for accident insurance.
5. Each event will be charged fifty cents per participant per day for liability insurance.
6. Each event will be charged for all postage expended for the event.
7. Each event will be charged for shipping charges for the event.
8. Each event will be charged for telephone and utilities costs incurred on council property for events lasting five days or longer.
9. All equipment purchased for an event becomes the property of the council.
10. All surplus funds (or deficits) of all district or council events become part of the council operating budget, unless otherwise stated in writing before the event is advertised and held.

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**DISPOSING OF FIXED ASSETS**

Councils are encouraged to check their fixed assets inventory each year and determine if any items are missing or should be thrown away or sold. If so, the disposal of fixed assets process must be completed, even if the fixed asset is fully depreciated. Councils using the Fixed Assets Register may use the process included in the software. For councils not using the Fixed Assets Register, complete the following procedure. All transactions are in the Capital fund.

1. If the council has received more cash in a sale than the difference between original cost and accumulated depreciation, credit the original cost of the fixed asset (accounts 1801–1836), debit the accumulated depreciation (accounts 1856–1886), and take the difference to Gain on Sale of a Fixed Asset (6906). If a loss has occurred, take the difference to Loss on Sale of a Fixed Asset (9589).
2. If the council has received less cash in a sale than the difference between original cost and accumulated depreciation, debit the difference between cost of the fixed asset and accumulated depreciation to Capital Fund–Unexpended Capital Funds (3262), and credit Capital Fund–Investment in Fixed Assets (3261).
3. If the council received cash from disposing of the fixed asset, credit the income to the gain or loss account as described above.

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## INSURANCE COVERAGE

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

1. The council will participate in the National Council liability program that will give the council primary and excess liability coverage for all council employees, chartered organizations, and registered members of the Boy Scouts of America.
2. The council will purchase an automobile liability policy for leased automobiles that will cover executive staff members with a limit of \$500,000.
3. The council will purchase director's and officer's liability insurance with \$1 million coverage.
4. Based on the fixed assets listing and inventories of office and camp materials and supplies, the council will carry coverage to replace all buildings and the contents of all buildings. Only those structures specifically exempted by the council insurance committee will be omitted from coverage.
5. The council will purchase council coverage for unit activities that will cover all units and all participating members and leaders for accident and health-related issues. Each event that the council holds will carry its fair share of the expense of this council policy.
6. The council will purchase crime coverage for the handling of council cash by employees and volunteers in the amount of \$\_\_\_\_\_.
7. Units from other councils participating in council events will provide evidence of unit accident coverage prior to being accepted to participate.

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- 8. Outside groups wanting to use council facilities must furnish a certificate of liability coverage from their own insurance agency and have it on file with the council prior to using council facilities.
- 9. "Tot lot" insurance will be purchased if younger children are invited to participate in council-run activities.
- 10. Venture Scouts who invite guests on their outings must purchase guest accident coverage prior to going on an outing.

Policy approved by \_\_\_\_\_  
Scout executive Date

Policy reviewed by \_\_\_\_\_  
Council treasurer Date

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

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



**PROCESSING GIFTS OF SERVICES OR MATERIALS  
IN LIEU OF CASH**

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

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

Policy approved by \_\_\_\_\_  
Scout executive Date

Policy reviewed by \_\_\_\_\_  
Council treasurer Date

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

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





### USE OF THE POSTAGE METER

The council shall use a postage meter to affix postage to all of its outgoing mail. Under no circumstances will personal mail be run through the postage meter. If stamps are needed, they may be purchased from the accounting specialist, who maintains a stamp fund for that purpose.

Policy approved by \_\_\_\_\_  
Scout executive Date

Policy reviewed by \_\_\_\_\_  
Council treasurer Date

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

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