



Team Committee Challenge

Position-Specific Training for Team Committee Members



BOY SCOUTS OF AMERICA®



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INTRODUCTION

This course is intended to provide Varsity Scout team committee members with the basic information they need to help manage a team.

The Team Committee Challenge places an emphasis on large and small group discussion. One of the instructor's key roles is to facilitate discussion between participants. In this way, learning is achieved in a meaningful and memorable way.

Except where indicated, this syllabus is not designed or intended to be read verbatim. Trainers should be familiar with the content and able to present it without reading. Experienced trainers can use their own words but must be sure to cover the content and meet the objectives of the sessions. One of the keys to success is for the trainers to observe the participants during the sessions to be sure the participants learn the topic before moving on.

No PowerPoint slides are provided for this course, nor is it suggested that any be developed. Instead, the instructor should make effective use of the discussions and activities outlined in this guide.

This course can be taught with almost any size of group, including a single team's committee. A practical limit for a single instructor is about 25 to 30 participants. When discussions and activities are listed, they are suggested as being held with the full group, in small groups, or in pairs. Small groups should include no more than four to five participants, and the full group should involve everyone. However, the instructor should use his or her judgment to organize the groups to best achieve the objectives stated. This course can be facilitated by unit, district, or council trainers.

When the training is complete, the training code WS11 can be entered into the leader's training record. Team committee members who complete this training and Youth Protection training are considered "trained."

Reference:

Varsity Scout Guidebook

Materials:

- Whiteboard and dry erase markers
- Easel, blank flip chart, and markers
- Note cards
- Precut Leadership Position Titles and Responsibilities—one set per small group (appendix)
- Roles and Responsibilities—one per participant (appendix)
- Aims and Methods of Varsity Scouting (appendix)
- Varsity Scouting—Five Areas of Emphasis (appendix)
- Varsity Team Organization Chart—one per participant (appendix)
- Blank team organization chart—one per participant (appendix)
- Fiscal Policies and Procedures for BSA Units (appendix)
- Training certificates—one per participant
- Trained strips—optional

COURSE OBJECTIVES

Objectives:

The purpose of this course is to familiarize Varsity team committee members with the nature of Varsity Scouting and the role of the Varsity team committee.

At the conclusion of the training, participants will be able to:

- Explain the nature of the Varsity Scouting program and its value to youth.
- List basic details about Varsity Scouting (age of participants, joining requirements, structure of the program, etc.).
- Explain Varsity Scouting's structure and its five areas of emphasis.
- Identify the main functions of a Varsity team committee and the committee roles.
- List additional resources for Varsity team committees and advisors.

Time:

The Team Committee Challenge is intended to be delivered in about 90 minutes. A typical schedule might look like this:

Session	Time (minutes)	Method
Gathering and Welcome	5	Discussion
Introduction to Varsity Scouting	10	Discussion
Varsity Scouting Program Structure	25	Discussion, activity
Break		
Team Committee Organization and Responsibilities	45	Discussion, activity
Closing	10	Discussion

GATHERING AND WELCOME

Time:

5 minutes

Objectives:

The purpose of this session is to:

- Greet participants and make them feel welcome.
- Discuss how the course is going to run and answer questions.

Resources/Materials:

Display of current Varsity Scouting literature and materials

Delivery Method:

Discussion

Introduction

Welcome to Varsity Scouting. As a team committee member, you can make a difference in the lives of young men by contributing to the effectiveness of a program designed to build character, promote citizenship, and develop mental and physical fitness.

Ask: How many of you are new to Varsity Scouting? Or new to the Boy Scouts of America?

Have participants introduce themselves and tell the group what they are expecting to do as a member of a team committee.

Explain that the focus of this training is on the committee and that we will not be going into detail on how to run Varsity Scouting. Tell them that if they want to learn more, they are encouraged to attend a Varsity Coach Leader Specific Training course.

Provide guidelines and procedures for the course.

INTRODUCTION TO VARSITY SCOUTING

Time:

10 minutes

Objectives:

The purpose of this session is to:

- Explain the nature of the Varsity Scouting program and its value to youth.
- List basic details about Varsity Scouting (age of participants, joining requirements, structure of the program, etc.).

Resources/Materials:

Varsity Scout Guidebook

Delivery Method:

Discussion

Introduction

Note: Use the following narration. Either read it yourself or ask a class member to read it.

“Imagine a group of 14- to 17-year-old young men who meet weekly to plan and execute activities and adventures. The activities they plan are based on their specific interests. They follow the model of a sports team and are led by one of their own, a young man elected as the team captain. He organizes, supports, and encourages them, learning and developing leadership skills as he goes along. The team captain has the assistance of a team Coach, an adult who plays an advisory role to the team, helping members expand their horizons and navigate the challenges involved in putting on their various trips, camps, and activities.

“The team’s activities are diverse, with possibilities ranging from river-rafting and mountain biking, to museum trips and service projects, to tennis and soccer. And that’s Varsity Scouting! An exciting Boy Scouts of America program for young men aged 14-17, planned and executed by the boys themselves!”

Full Group Discussion

Ask: What stands out to you in that description?

Facilitate a short discussion and be sure to draw out themes such as:

- Varsity Scouting is highly flexible.
- Youth leadership is key to an effective program.
- Adults play an advisory role.
- Sports is a central part of the program.

Aims and Methods

Say: The BSA promises to its members that Scouting provides life-changing experiences they can't get anywhere else. We achieve that through our aims and methods.

Formally, the BSA has three specific objectives, commonly referred to as the aims of Scouting.

Ask the participants if they can recall the aims of Scouting and briefly discuss.

Note: The aims are character development, citizenship training, and mental and physical fitness.

Instructor note: You may want to make three large cards beforehand, each with one aim on the front and the description of the aim on the back.

Divide participants into three small groups, one for each aim. Have the groups take turns defining their assigned aim.

Distribute copies of Aims and Methods of Varsity Scouting. Ask each of the groups to take a few minutes and discuss which of the methods supports the aim they have been assigned.

Have each group report to the entire group.

VARSITY SCOUTING PROGRAM STRUCTURE

Time:

25 minutes

Objectives:

The purpose of this session is to :

- Explain Varsity Scouting’s structure and its five areas of emphasis.

Resources/Materials:

- Varsity Team Organization Chart (appendix)—optional
- Blank team organization chart (appendix)—one per person
- Varsity Scouting—Five Areas of Emphasis (appendix)—one per person
- Varsity Scout Team Leadership (appendix)

Delivery Method:

Discussion/activity

Introduction

We know that 15-year-old young men aren’t typically master planners, so there’s a structure and an organization in place to enable them to learn and be successful in fulfilling their responsibilities.

Varsity activities are organized into five “areas of emphasis.” These program areas are:

- High adventure and sports
- Service
- Personal development
- Advancement
- Special programs and events

Let’s take a minute to look at each area and what sort of activities it involves.

Distribute *Varsity Scouting—Five Areas of Emphasis*.

Presentation

Read or explain the following:

“One major advantage of the program method used in Varsity Scouting is that a youth member of the Varsity Scout team is put in charge of each program area. These program managers take the lead as the team does activities in their respective area. This leadership experience is essential for a young man to get the most out of Varsity Scouting; otherwise, he’s just a passenger!

“Just as the team captain is guided by an adult advisor, each youth program manager partners with an adult program advisor: a member of the team committee, who provides advice and support, and oversees safety as activities are planned and conducted. This is just one of the important roles of the team committee.”

Discussion

Ask the group for a few thoughts on the five areas of emphasis and the role of program managers in Varsity Scouting.

Note: Be sure to draw out the ideas that Varsity Scouting is very diverse and can be tailored to meet the needs and interests of the team, and that youth leadership is central to running an effective program that meets the needs of Varsity Scout-age young men.

Structure of Varsity Scouting—Diagram Activity

Distribute the blank team organization chart. Have each person fill out the diagram with the appropriate labels and then share their diagram with a partner to discuss any differences. Partners should “correct” each other.

Note: Watch the participants for questions that you can help answer.

Facilitate a full group discussion to spotlight any areas of misunderstanding and to continue to explore the theme of Varsity Scouting as a youth-led program with adults playing an advisory role.

Small Group Discussion

As the discussion nears its close, pose the question: “Why is it essential for youth of this age to be taking responsibility for planning and executing their own activities?”

Have each small group come up with as many reasons as they can in two minutes.

Full Group Review

Have the first group share its reasons with the full group and ask the other groups for comments. Then have the next group add any additional reasons it listed. Proceed until you have heard from every group.

Note: Be sure to facilitate a discussion that draws out the key reasons, such as youth will be more engaged, take more ownership, learn important life skills, learn how to deal with failure, learn how to lead, learn how to follow, and have more fun.

Distribute *Varsity Scout Team Leadership*.

Take a short break.

Team Committee Challenge

TEAM COMMITTEE ORGANIZATION AND RESPONSIBILITIES

Time:

45 minutes

Objectives:

The purpose of this session is to:

- Identify the main functions of a Varsity Scout team committee and the committee members' roles.
- List additional resources for Varsity Scout team committees and advisors.

Resources/Materials:

- Precut Leadership Position Titles and Descriptions (appendix)—one set per small group
- Roles and Responsibilities (appendix)—one per participant
- Fiscal Policies and Procedures for BSA Units (appendix)
- Poster (optional, handmade) saying “A team committee’s primary responsibility is supporting team leaders in delivering quality program and handling team administration.”

Delivery Method:

Activity/discussion

Committee Organization

Ask:

Who makes up the team committee?

The team committee is composed of adult members—such as parents, chartered organization members, and other interested adults—who support the team program.

How many members does a team committee have?

The team committee is required to have at least three members. One member must be designated the committee chair. The ideal committee has a member for each function of the committee. There is no maximum.

Who runs the team committee?

The committee chair leads the team committee and is responsible for the administration, oversight, and support of the team program.

How is a team committee organized?

Team committees can differ in size, but each team committee has a number of functions to accomplish. Committees vary in the way they go about their tasks and how they fulfill their responsibilities. Some team committees assign specific responsibilities to each committee member on an annual basis. Other team committees operate on a task force basis, with committee members agreeing to specific tasks on a month-to-month basis.

Activity

Hand out to each small group a set of slips of paper with the position titles and primary responsibilities of the team committee. Give each group five minutes to discuss the positions and organize them so that each function is assigned to a position title.

Provide the Roles and Responsibilities handout to each person. Review the functions as a group to ensure understanding.

Instructor note: Using the Roles and Responsibilities handout, spend a few minutes to clarify the functions of the committee as needed. You may want to ask participants to explain their own roles on the committee as they understand them.

Additional Responsibilities

Discuss the following additional functions of the team committee:

Advancement

Explain that if any of the participants have been on a troop committee, they will remember that maintaining advancement records, arranging boards of review, and conducting courts of honor was the responsibility of the committee. It is the same in Varsity Scouting. The team committee will carry out an advancement role similar to how a Boy Scout troop committee would. Mention the *Guide to Advancement* and www.scouting.org/Advancement as resources.

Training

The committee encourages team leadership to attend ongoing training, such as huddles, university of Scouting, outdoor skills training, and Youth Protection training, so they remain current with program materials and updates. A member of the committee keeps track of team training records and submits updated trained leader reports to the district and council.

Note: While the team Coach is responsible for overseeing the training of the Scouts, the committee is responsible for overseeing the training of the adult leaders.

Public Relations

The committee coordinates with the youth leadership to provide team news and announcements for newspapers, chartered organization bulletins and newsletters, social networks, websites, etc. The committee also promotes and stimulates service projects, Scouting Anniversary Week, Scout Sunday or Sabbath, and family participation in team events. Other responsibilities include promoting new membership and letting people in the neighborhood know that Varsity Scouting is available. Distribute Fiscal Policies and Procedures for BSA Units from the appendix.

The Team Key 3

Explain that the unit Key 3 is a fairly new concept to the BSA and is a critical component to the success of the team. The team Key 3 consists of the team committee chair, the Coach, and the chartered organization representative. The unit commissioner serves as an advisor to the Key 3. This group meets once a month to discuss the team, its challenges, coming events, and progress toward completing their action plan and Journey to Excellence goals just like any other Scouting Key 3. It is a time for the Key 3 to learn how to spot early warning signs and work together toward continued team success. The unit commissioner meets with them to support their efforts, to help with problem solving, and to keep the team moving in sync with the district and council calendars.

MyScouting Tools

Share that the BSA provides a variety of online unit management resources via www.MyScouting.org called *my.Scouting Tools*. Explain that these tools are available to team leadership to manage such things as rosters, training, advancement, recognitions, and more.

Summary

Ask participants if they can sum up what a team committee does in one sentence. The short answer might be, “Supports the team leaders in delivering quality program and handling team administration.” Reveal poster or write this on a flip chart.

CLOSING

Time:

10 minutes

Objectives:

The purpose of this session is to:

- Provide closure, a positive feeling of time well spent, and an ability to effectively perform as a Varsity Scout team committee member.

Resources/Materials:

- Training certificates—one per participant
- Trained strips—optional

Delivery Method:

Discussion

Summary/Conclusion

Ask each member of the group to share how they feel about their assignment to serve on a Varsity Scout team committee, and one of the most helpful or important things they learned today.

Your council and district are there to promote Scouting and provide program, training, and resources to help guarantee your success. This training is only one example. Mention www.Scouting.org and www.MyScouting.org if they haven't already accessed them. Remind them to complete Youth Protection training as soon as possible if they have not already done so.

The district also provides each team with a unit commissioner, a volunteer who can give direct coaching and consultation to your committee as needed.

Share additional resources and local contact information (e.g., district committee, district commissioner, huddle, upcoming related training, etc.). This can be a handout.

Encourage them to take advantage of these resources and remind them that one of the best resources is the *Varsity Scout Guidebook*. Challenge them to obtain a copy as soon as they can and to review it often.

Also encourage them to take Varsity Coach Leader Specific Training if they would like to know even more about Varsity Scouting.

Ask if there are any unanswered questions remaining.

Present certificates of completion for the course.

Closing

Close with something like the following:

Successful Varsity Scout team committees provide support to the Scouts who are planning and executing program, rather than provide program for them. Keep in mind that Varsity Scouts are older and are able to take on greater responsibility for the planning, organization, management, and leadership of their programs.

More importantly, though, Varsity Scouts want the responsibility for their activities and programs. For those with previous Scouting committee experience, the role of the team committee may differ in execution but not in broad principles. Nor does this change the need for a strong committee regardless of the size of the team.

End with your own thanks and encouragement for the committee members' willingness to serve our youth.

APPENDIX

AIMS AND METHODS OF VARSITY SCOUTING

The Scouting program has three specific objectives, commonly referred to as the aims of Scouting. They are character development, citizenship training, and mental and physical fitness.

The methods by which the aims are achieved are listed below in random order to emphasize the equal importance of each.

Ideals—The ideals of Varsity Scouting are spelled out in the Scout Oath, the Scout Law, the Scout motto, and the Scout slogan. The Varsity Scout measures himself against these ideals and continually tries to improve. The goals are high, and, as he reaches for them, he has some control over what and who he becomes.

Patrols (Squads)—The patrol method gives Boy Scouts an experience in group living and participatory citizenship. It places responsibility on young shoulders and teaches boys how to accept it. The patrol method allows Scouts to interact in small groups (squads in Varsity Scouting) where they can easily relate to each other. These small groups determine team activities through their elected representatives.

Outdoor Program—Scouting is designed to take place outdoors. It is in the outdoor setting that Scouts share responsibilities and learn to live with one another. It is here that the skills and activities practiced at team meetings come alive with purpose. Being close to nature helps Scouts gain an appreciation for God's handiwork and humankind's place in it. The outdoors is the laboratory where Scouts learn ecology and practice conservation of nature's resources.

Advancement—Varsity Scouting provides a series of surmountable obstacles and steps in overcoming them through the advancement method. The Scout plans his advancement and progresses at his own pace as he meets each challenge. The Scout is rewarded for each achievement, which helps him gain self-confidence. The steps in the advancement system help a Scout grow in self-reliance and in the ability to help others.

Association with Adults—Boys learn a great deal by watching how adults conduct themselves. Scout leaders can be positive role models for the members of their units. In many cases, a Coach who is willing to listen to boys, encourage them, and take a sincere interest in them can make a profound difference in their lives.

Personal Growth—As Scouts plan their activities and progress toward their goals, they experience personal growth. The Good Turn concept is a major part of the personal growth method of Scouting. Boys grow as they participate in community service projects and do Good Turns for others. Probably no device is as successful in developing a basis for personal growth as the daily Good Turn. The religious emblems program also is a large part of the personal growth method. Frequent personal conferences with his Coach help each Varsity Scout to determine his growth toward Scouting's aims.

Leadership Development—Varsity Scouting encourages boys to learn and practice leadership skills. Every Scout has the opportunity to participate in both shared and total leadership situations. Understanding the concepts of leadership helps a boy accept the leadership roles of others and guides him toward the citizenship aim of Scouting.

Uniform—The uniform makes the Varsity Scout team visible as a force for good and creates a positive youth image in the community. Scouting is an action program, and wearing the uniform is an action that shows each Scout's commitment to the aims and purposes of Scouting. The uniform gives the Scout identity in a world brotherhood of youth who believe in the same ideals. The uniform is practical attire for Varsity Scout activities and provides a way for Scouts to wear the badges that show what they have accomplished. Varsity Scouts and leaders wear orange loops on their uniform.

VARSITY SCOUTING— FIVE AREAS OF EMPHASIS

Varsity Scouting, through the five program fields of emphasis, offers youth members a wide range of opportunities. All program fields are equally important, and each field should be represented in the program planning of the Varsity Scout team. The five program fields of emphasis are:

- **Advancement**—Varsity Scouts use the same advancement program as Boy Scouting. Personal growth comes through advancement and through the acknowledgment of a youth's competence and ability by peers and adults. The advancement program is more than just earning awards; as a Varsity Scout progresses through the program, he will learn valuable skills and competencies that have been identified as vital to achieving success in education, in a work environment, and in life.
- **High Adventure and Sports**—Varsity Scouts plan and take part in a wide range of tough mental and physical activities, from backpacking to whitewater rafting and from bowling to triathlon. These activities are supported by BSA resources that aid teams during the planning process.
- **Personal Development**—The Varsity Scouting program stresses personal development through spiritual growth, leadership, citizenship, and social and physical fitness. The program manager responsible for personal development helps team members select and participate in activities that will enhance their personal development.
- **Service**—Service encourages youth to identify a community need and to take action to address that need. Service helps youth make a difference in the world beyond themselves and in the process develop the disposition to put the needs of others first.
- **Special Programs and Events**—Varsity Scouting's emphasis on sports and adventure helps provide team-building opportunities, new meaningful experiences, practical leadership application, and lifelong memories to youth. Varsity activities are interdependent group experiences in which success is dependent on the cooperation of all. Learning by doing in a group setting provides opportunities for developing new skills.

VARSITY SCOUT TEAM LEADERSHIP

Youth Leaders

Team Captain

- Conducts team meetings
- Presides at team leadership meetings
- Selects and appoints program managers (may also serve as a program manager on a small team)
- Wears the Scout uniform correctly
- Encourages team members to advance along the Eagle trail
- Coordinates activities with program managers
- Maintains the spirit of the team in all activities
- Sets a good example of the ideals of Scouting
- Lives by the Scout Oath and Scout Law
- Shows Scout spirit

Team Cocaptain

- Presides at meetings when the team captain is absent
- Assumes special assignments made by the Coach and captain
- Sets a good example of the ideals of Scouting
- Wears the Scout uniform correctly
- Lives by the Scout Oath and Scout Law
- Shows Scout spirit

Squad Leader

- Conducts squad meetings
- Represents the squad at team leader meetings
- Leads the squad during team activities
- Maintains the spirit of the team in all activities
- Sets a good example of the ideals of Scouting
- Encourages squad members to advance along the Eagle trail
- Wears the Scout uniform correctly
- Lives by the Scout Oath and Scout Law
- Shows Scout spirit

Program Manager

- Plans, organizes, and leads the activities of a specific field of emphasis
- Reports to the team captain regarding activities, plans, and concerns
- Ensures that every Varsity Scout is involved in his particular field of emphasis

Adult Leaders

Team Coach

- Becomes trained for the position
- Trains and guides Varsity Scout youth leaders in running their teams
- Wears the Scout uniform correctly
- Attends all team meetings and activities
- Guides team leaders in planning the program
- Conducts Coaches conferences for rank advancement with each Varsity Scout
- Involves the parents of team members to maximize the effectiveness of Varsity Scouting
- Meets and works with the team committee
- Helps recruit assistant team Coaches
- Attends huddles to share ideas with other Coaches in the district and council
- Maintains the principles and rules of the Boy Scouts of America

Assistant Team Coach

- Becomes trained for the position
- Assumes duties assigned by the Coach
- Takes advantage of available training opportunities
- Trains squad leaders
- Fills in for the Coach when the Coach is absent
- Attends huddles to share ideas with Coaches and assistant Coaches of other teams in the district and council
- Meets and works with the team committee
- Maintains the principles and rules of the Boy Scouts of America
- Wears the Scout uniform correctly

ROLES AND RESPONSIBILITIES

Chartered Organization Representative—The direct contact between the team and the chartered organization, and the chartered organization and the BSA local council. Responsible for recruiting the team committee, Coach, and associate Coach(es). The organization's contact with the district committee and the local council. If the chartered organization has more than one Scouting unit, one representative serves them all.

Committee Chair—Ensures that all committee positions are filled, presides at regular monthly meetings of committee, and supervises committee operations. Secures equipment, facilities, and program resources. Seeks needed help from unit commissioner, district committee, and other troops and teams. Sees that the charter renewal application is completed and turned in to the council office before the expiration month. Supports the policies of the BSA.

Committee Secretary—Keeps the minutes of team committee meetings. Keeps team record book. Advises youth leaders and helps with charter renewal application and team merit badge counselor list. May also be charged with overseeing team membership and registration.

Committee Treasurer—Advises youth leadership in developing a sound team budget plan. Keeps team financial record book and is responsible for team bank account. Guides the team in conducting council-approved money-earning projects if allowed. Supervises program and superactivity savings plans.

Program Advisor—Serves on the team committee. Guides and mentors a youth program manager of a specific field of emphasis.

Team Coach—Trains and guides Varsity Scout youth leaders to run their team. Guides team youth leaders in planning the program. Conducts Coaches conferences for rank advancement with each Varsity Scout. Involves the parents of team members to maximize the effectiveness of Varsity Scouting. Meets and works with the team committee. Helps recruit assistant team Coaches. Attends huddles and/or roundtables to share ideas with other Coaches in the district and council. Maintains the principles and rules of the BSA.

LEADERSHIP POSITION TITLES AND DESCRIPTIONS



The direct contact between the team and the chartered organization, and the chartered organization and the BSA local council. Responsible for recruiting the team committee, advisor, and associate advisors. The organization's contact with the district committee and the local council.

Sees to it that all committee positions are filled, presides at regular monthly meetings of the committee, and supervises committee operations.

Keeps minutes of team committee meetings. Keeps team record book. Advises youth leaders and helps with charter renewal application and team merit badge counselor list. May also be charged with overseeing team membership and registration.

Advises youth leadership in developing a sound team budget plan. Keeps team financial record book and is responsible for the team bank account. Guides the team in conducting council-approved money-earning projects if allowed. Supervises program and superactivity savings plans.

Guides and mentors a youth program manager of a specific field of emphasis.

Trains and guides Varsity Scout youth leaders to run their team. Guides team youth leaders in planning the program. Meets and works with the team committee. Maintains the principles and rules of the Boy Scouts of America.



Chartered Organization Representative

Committee Chair

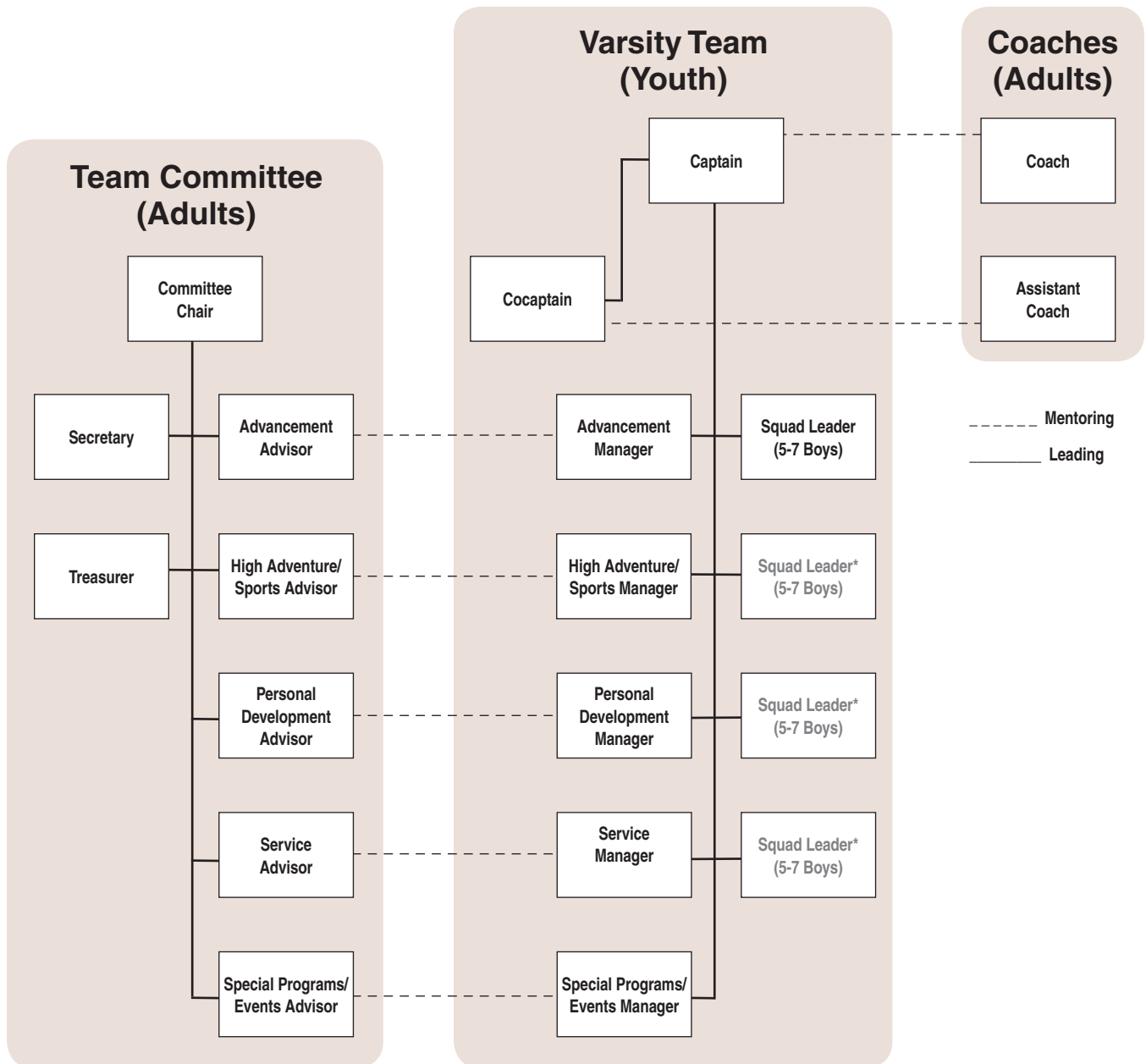
Committee Secretary

Committee Treasurer

Program Advisor

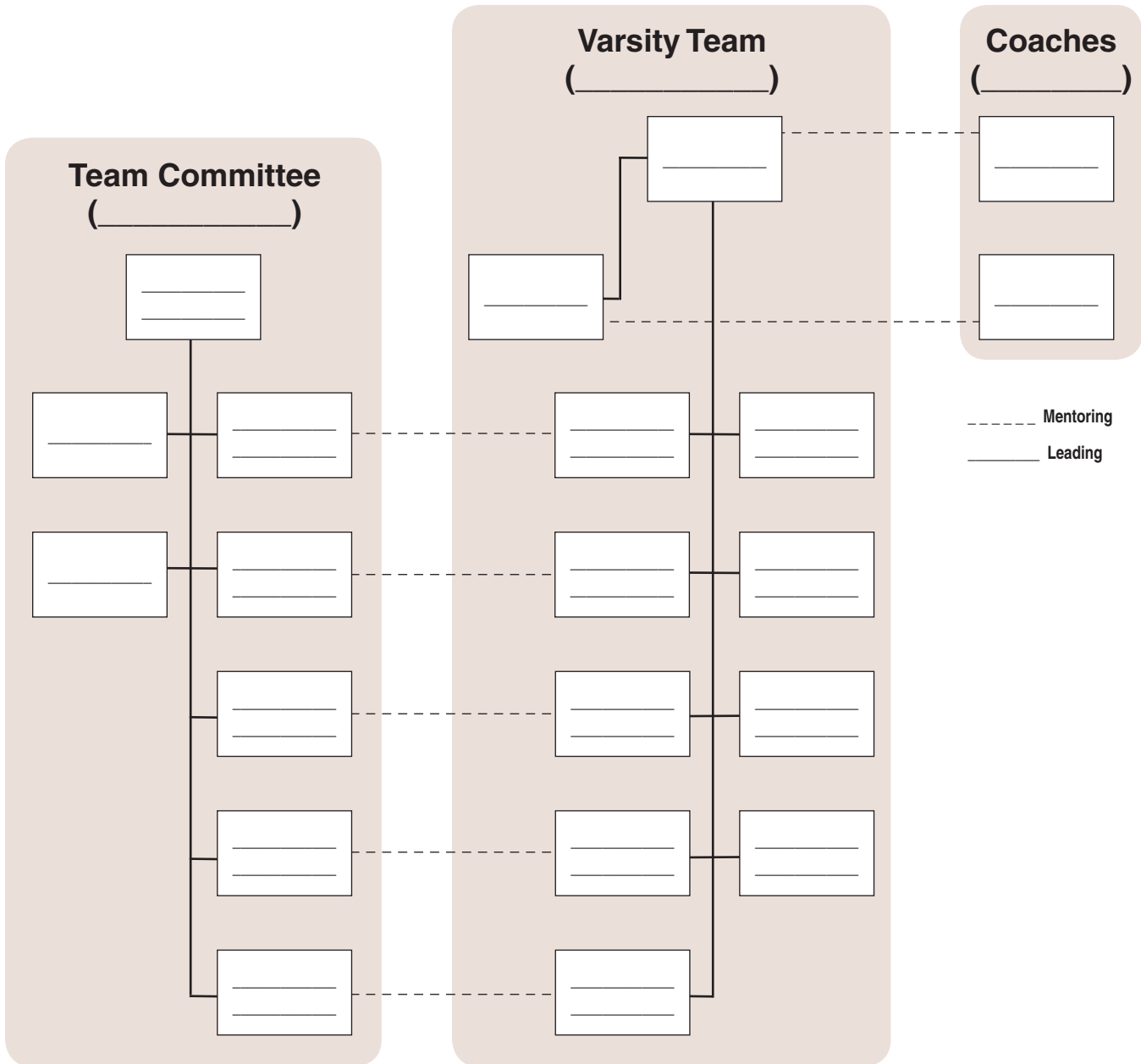
Team Coach

VARSITY TEAM ORGANIZATION CHART



* May not be needed, depending on overall team size.

VARSITY TEAM ORGANIZATION CHART





FISCAL POLICIES AND PROCEDURES FOR BSA UNITS

Frequently Asked Questions

Should our unit have a checking or savings account?

Yes. Unit funds should be deposited in a checking or savings account that requires two signatures on every check or withdrawal. The unit leader could be one of the signees, but it is recommended it be a committee person. It could be that the unit leaders have a petty cash fund (with the limit set by the committee) that is accounted for with receipts each month.

Does a unit need its own tax identification number? If so, where do we get it?

All units need a tax ID number (also referred to as an “EIN”—Employer Identification Number). Units should NOT use the Social Security number of an adult leader. If they do, the IRS will attribute all banking transactions, unit purchases, etc., to that leader as an individual. Units may use the tax ID number of their chartered organization, if given permission. This may be especially useful for the unit if that organization is tax-exempt.

Most units obtain their own tax ID number by completing IRS Form SS-4. There is no fee involved. The current form and instructions are available on the IRS website (www.irs.gov). Also, the IRS now allows you to provide the information over the phone and immediately receive a unit EIN. The IRS phone number is 800-829-4933.

Who is responsible for the finances of the unit?

The unit committee is responsible for the unit’s finances. A treasurer is assigned and the committee chair should receive the bank statement for monthly reconciliation. All unit funds should pass through the bank account; this includes but is not limited to dues, money from unit fundraisers, product sales, and gifts. An exception might be registration fees that are collected as part of an organized School Night program. In this case, fees are collected by district/council representatives and are transmitted to the Scout service center.

Should our unit consider insuring our unit equipment?

Yes. It is suggested that your unit insure its equipment. Remember, the chartered organization owns the unit, and all funds used by the unit remain the responsibility of the chartered organization as long as the charter issued by the BSA remains in place. It is recommended that an inventory of the unit's equipment be given annually to the chartered organization, and needs for insurance coverage discussed at that time. Frequently, unit equipment can be added to an existing policy of the chartered organization at minimal cost.

Can our unit deposit funds with the local council?

Yes. Most councils allow units to deposit funds to their credit in the council service center, thus making it convenient for units to make purchases without sending cash. A "unit account" is established for each unit that deposits funds with the council. At a minimum—at least annually—the council should provide a detailed statement of activities of your unit account for your unit to review.

What happens to the unit funds and equipment should the unit dissolve?

In the event of the dissolution of a unit or the revocation or lapse of its charter, the unit committee shall apply unit funds and property to the payment of unit obligations and shall turn over the surplus, if any, to the local council. In the case of a chartered organization, any funds or equipment that may have been secured as property of the unit shall be held in trust by the chartered organization or the council, as may be agreed upon, pending reorganization of the unit or for the promotion of the program of the Boy Scouts of America.

When should our unit submit a BSA Unit Money-Earning Application?

For all unit fundraising. All unit money-earning projects must be approved in advance by using the BSA's Unit Money-Earning Application. Approval must be made by the chartered organization and the local council.

Is our unit considered tax-exempt by the IRS?

That depends on who charters your unit. The only time a unit can be considered "tax-exempt" is if its chartered organization is also tax-exempt and includes the unit. The BSA National Council grants a *charter* to religious organizations, service clubs, businesses, and others who want to charter a Scout unit. A unit is actually "owned" by its chartered organization. Chartered organizations vary widely in tax status.

What is IRS Form 990-N, and does our unit need to file one annually with the IRS?

Form 990-N is an abbreviated filing for small tax-exempt organizations with annual gross receipts of \$50,000 or less. The BSA national office consulted with the IRS and outside counsel about whether this filing requirement applies to Scouting units. In their opinion, most Scout units **do not** have to file Form 990-N. **For most units, no filing is required.** The only exception is for the very small number of units that have filed for separate, federal tax-exempt status under Section 501(c) (3) of the Internal Revenue Code. Those units must file either Form 990-N (if their annual gross receipts were \$50,000 or less) or the more detailed Form 990 or 990EZ (if annual gross receipts were more than \$50,000).

Can our unit be covered under the BSA's group exemption?

No. The IRS allows only local councils (and council trust funds) to be included under the BSA group exemption. Scout units cannot be included under the BSA group exemption because they “belong” to their chartered organization. *(Note: Tax issues for Girl Scout troops are handled differently by the IRS because of how Girl Scout cookie sales are structured.)*

IRS Form SS-4 asks for a “GEN.” What is that, and do we have one?

The “GEN” is the Group Exemption Number for the BSA. As discussed, only councils are covered under the BSA group exemption. Units cannot use this number. However, once your unit receives an EIN, the unit may still qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with your state; this varies widely across the country.

A volunteer suggested that our unit apply for its own tax-exempt status. Can we?

Units should not incorporate or apply for their own tax-exempt status. For one thing, units are not legal entities. Even if they were, this is an expensive and time-consuming process. Units are only permitted to raise funds through approved unit money-earning projects. Units could lose their charter if they tried to get their own tax-exempt status and solicit tax-deductible gifts.

We can't solicit gifts for our unit?

No. Simply put, units are not permitted to solicit any gifts. Both the Charter and Bylaws and the Rules and Regulations of the BSA make this very clear; only local councils may solicit individuals, corporations, United Way chapters, or foundations for gifts in support of Scouting. Units, unit leaders, and youth members may not solicit gifts in the name of Scouting or in support of unit needs and activities (except in unusual circumstances where the unit has received permission to do so from the local council). Units are also prohibited from soliciting gifts on their websites.

Does that mean people can't make gifts to our troop?

Units are not supposed to solicit gifts, but they can receive gifts. Anyone can contribute to a unit—and many donors don't need or care about charitable deductions. Obviously, defining a “solicited gift” is not always easy. But we rely on our unit leaders to set good examples and honor the intent and spirit of these important guidelines. We know it's hard to stop people from being generous, especially toward Scouting.

Can gifts go to the local council to benefit our unit, then “pass through” the council to us?

No. Your unit “belongs” to your chartered organization, not to your local council. IRS guidelines prohibit any charity from accepting gifts that are “passed through” to a person or unrelated entity. A council could accept a gift in the name of your unit and hold it in a unit account. The unit could then “draw down” on the account for camp fees, uniform and supply needs, etc. (This is how colleges handle student scholarships.) But be sure to first ask your local council if it has the staff and time to do this. This is entirely the council's decision. A council accepting a gift in the name of the unit does not necessarily extend tax benefits to the donor.

My local company has employee volunteerism grants and will contribute to charities where I volunteer my time. Can these gifts go to our unit?

Employee incentive awards and volunteerism grants usually cannot go to a unit due to the company's giving restrictions. Corporate donations often can go only to charities that are "501(c)(3) charities," and many units are not chartered by tax-exempt charities. Also, many companies won't make gifts to religious organizations. If a unit is "tax-exempt," it's often because it's chartered to a church, synagogue, etc., so it couldn't receive corporate funds either. Of course, corporate awards and grants may go to any local council for use at the discretion of the council.

Can my unit credit amounts from fundraising to an individual toward their expenses?

No. The IRS has stated that crediting fundraising amounts constitutes private benefit. However, the unit could use the funds (all or a percentage) raised to reduce or eliminate dues and various registration fees, purchase uniforms and Scouting books, and purchase camping equipment. The unit could also use its funds to provide assistance to individual Scouts in cases of financial hardship.

Are purchases by my unit exempt from sales and use tax?

State and local laws vary widely on this topic. The unit may qualify for a number of state and sales tax exemptions as a nonprofit organization under your state laws. Check with the state where you are making the purchase; this varies widely across the country. In some cases, the council may be issued certificates of sales tax exemption; others require only that verbal verification be made to the merchant at the time of purchase that the purchases will be used to benefit the programs of Scouting, while still others allow no exemptions for any not-for-profits.

Questions? Need more information?

Please contact your local council.

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AND THE YOUTH IN YOUR COMMUNITY.**

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