

Kingdom of An Tir Financial Policy

I. INTRODUCTION

The following Kingdom Financial Policy serves as an addendum and is subject to the requirements set forth by the Society For Creative Anachronism, Inc. Financial Policy, Corpora and By Laws. An Tir's Financial Policy should be revised whenever changes in Modern Law, the SCA's governing documents and Policies, the needs of the Kingdom, or agreement between Council of the Exchequer and the Society Exchequer so require.

II. FINANCIAL COMMITTEE

The Council of the Exchequer is the Kingdom level Financial Committee and consists of The Crown, the Crown Prince and Princess when invited by the Crown, the Kingdom Seneschal and the Kingdom Exchequer. The members of the Council of the Exchequer jointly bear the fiduciary responsibilities of managing the Kingdom's assets.

1. All decisions and approvals made by the Council of the Exchequer are to be made by consensus. If this fails, the decision will be revisited at a later date. If this also fails, the decision will be referred to the Society Exchequer. Consensus is achieved when all the members of the Council agree that consensus has been achieved regardless of the outcome of the decision being made.
2. If a member is unable to attend a Crown Event, a representative, acceptable to the other members of the Council of the Exchequer, shall be designated with the authority to make decisions in the member's absence.
3. Annual budgets established for the Kingdom including the Crown and Kingdom Officers, special purpose funds, additional policies as needed, and any changes to these budgets, funds or policies shall be approved by the Council of the Exchequer. Copies of these shall be provided to the Society Exchequer.
4. The Council of the Exchequer must approve expenditures exceeding the limits of the budget. Any funds remaining at the end of the year will be directed back to the General Fund, unless specifically stated otherwise in the preceding budget, or by the action of the council of the Exchequer.

III. BANK ACCOUNTS

Each new account in An Tir will be a double-signature checking account, with at least two officers of the same branch or entity listed as signatories as well as the Kingdom Exchequer or designated representative.

1. Two authorized signatures will be required on any check, money order, or other instrument of withdrawal, whether or not the bank offers signature inspection.
2. Separate Savings accounts, certificates of deposit or any other long-term financial instrument must be approved and registered with the Kingdom Exchequer on a case-by-case basis. This does not apply to savings accounts linked to the Branch checking account.
3. Incipient Branches or entities are not allowed to maintain their own bank accounts.
4. Kingdom and Principality newsletters may also maintain separate bank accounts, however all other entities (newsletters, guilds, associations, etc.) must receive approval from the Council of the Kingdom Exchequer prior to establishing accounts.

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IV. REPORTS

Financial reports will consist of the “Balance Sheet” and “Income Statement” and the supporting worksheets and documentation contained and required by the most recent edition of the Society for Creative Anachronism, Inc., Chancellor of the Exchequer’s Handbook. Quarterly reports may be year to date and/or limited to the prior quarter at the discretion of the Exchequer’s superior.

Branch Quarterly reports must be submitted for the following report due dates:

January 1 - March 31 due May 1
April 1 - June 30 due August 1
July 1 - September 30 due November 1
January 1 - December 31 due February 1

Regional and Principality reports must be submitted for the following report due dates:

January 1 - March 31 due May 15
April 1 - June 30 due August 15
July 1 - September 30 due November 15
January 1 - December 31 due February 15

Kingdom Exchequer reports to be submitted quarterly and yearly to the Kingdom Seneschal, the Crown, and the Society Chancellor of the Exchequer for the reporting periods and by the due dates as set by the Society Exchequer.

V. EXPENSE AUTHORIZATION POLICY

Branches and entities must have a written expense authorization policy on file with their Regional and Kingdom Exchequers. Any change to this policy must also be submitted to the Exchequer’s Superior.

VI. REIMBURSEMENT OF EXPENSES

Kingdom and Branch Exchequers are only obligated to reimburse for receipts presented within 120 days of the expenditure.

1. For Kingdom officers and Royalty, all expenditures and reimbursements are to be made from Kingdom accounts or accounts held specifically by those offices.
2. Reasonable travel expenses of the Crown for travel to events within An Tir may be reimbursed up to the limit of each Crown’s budget allocation for Their reign as approved by the finance committee. Lodging (hotel) expenses are considered necessary for the Crown when non-camping Kingdom-level events are held at a distance greater than it is reasonable to expect the Crown to travel round-trip each day, and when no acceptable alternate arrangements can be made. Host-branches are to be encouraged to provide lodging for the Crown as part of their negotiations with hotels for major events.

Travel expenses to events outside the Kingdom of An Tir such as inter-kingdom wars may be paid out of the separate Raven Travel Fund, if the purpose of the travel meets the stipulations set forth in the separate policy governing the Raven Travel Fund.

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VI. REIMBURSEMENT OF EXPENSES (continued)

3. Reimbursement of reasonable travel expenses for travel by Kingdom Officers (Greater and Lesser) to Crown or Kingdom events where their attendance is required is permissible per Kingdom Law, and may be reimbursed up to the limit of the each officer's appropriated budget allocation as approved by the finance committee.

Officers may use their approved budget allocation to attend society-level meetings or symposiums that are scheduled during their tenure, or may petition the financial committee for additional budget to cover travel and lodging to attend the event. Kingdom officers are encouraged to attend society-level meetings of their office, if at all possible, and should inform the financial committee of their intention to travel outside the Kingdom.

4. Reimbursement of travel expenses for Kingdom Champions is allowed per Kingdom Law, and a limited budget is adopted each year to provide reimbursement for reasonable travel (see guidelines below) by Kingdom Champions, as Officers of the Royal Court, for Crown and Kingdom events which the champion is required to attend. Also, the Crown may require Their Champion(s) to attend events to represent the Royal Presence in Their Majesties stead. In such case, the financial committee should be consulted.

5. Reasonable travel expenses include:

- Reimbursement of travel by private vehicle, including necessary tolls and fees. Actual mileage is reimbursable at either:
 - a. the current rate allowed by the US IRS for non-profit group "volunteer mileage" for the miles traveled, or
 - b. actual receipts for fuel used in travel to and from an event; fuel use (MPG) as supported by actual miles traveled, must be reasonable.
- Commercial modes of travel (airplane, train, bus) are considered reasonable for the Crown or Their personal representative if the distance and/or time required to travel would have prevented Royal Presence if travel was by private carrier. Travel by commercial carrier might also necessitate additional reimbursement for taxi, rental car, or shuttle costs.
- Commercial transportation fares for Kingdom Officer and Champion travel within the kingdom are generally **not** reimbursed as such; rather the Officer will be reimbursed at the US IRS non-profit "volunteer mileage" rate for the actual miles from his/her home to the event and back. Officers who can demonstrate an exceptional need to travel by commercial carrier may submit a request for an exception to the financial committee.

VII. REGALIA

Regalia are loaned to the current Royalty for the duration of each Reign. In order to manage regalia responsibly, Regalia must be inventoried and checked out from the Kingdom or Principality Chamberlain at the beginning of each Reign. The inventory and checkout process assures that there is a record of the Regalia and its condition recorded, since the users may be required to replace Regalia lost or damaged during their Reign.

1. A completed inventory sheet and a checkout list of the Regalia being used by the current Royalty is to be signed by the Royalty and a copy sent to the Royal Chamberlain and Kingdom Exchequer before Royal expenses can be reimbursed.

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VIII. CONTROLLING CASH

1. Funds exceeding \$1000.00 from events, fundraisers, etc., must be deposited in the bank account within 5 days from the close of the event.

V1.0 January 11, 1998 Countess Elwyn Blackthorne, Kingdom Chancellor of the Exchequer

V1.1 January 8, 1999 HL Ivarr Ulfvarinsson, Kingdom Chancellor of the Exchequer

V1.2 September 2000, HL Alanus of Bunghea, Kingdom Chancellor of the Exchequer

V1.3 July 15, 2002,

V1.4 May 22, 2005, HL Sara de Bonneville, Kingdom Chancellor of the Exchequer