

## Troop 480 Purchase and Reimbursement Policy

**1. Purpose:** It is the intent of Troop 480 to make Scouting as cost effective as possible for the Scouts and parents we serve. This policy formalizes past Troop 480 practices to help define and standardize Troop reimbursement procedures for all Troop members and their families.

**2. Expense Reimbursement:** Troop 480 will reimburse reasonable expenses incurred in the normal course of scouting. These include the following categories:

### A. Authorized Troop Expenses:

Authorized Troop expenses are those incurred in the normal course of Troop operations and are normally planned in advance or included in the Troop Annual Budget. This includes payments for Troop charter, services, equipment repair and replacement, and supplies. The Troop Treasurer is responsible to pay these expenses from Troop funds as set forth in the Troop Annual Budget or by authorization from the Troop Committee. Any expenditure for Troop services, equipment, and supplies requires Troop Committee authorization unless it was included and approved in the Annual Budget must be approved by the troop committee. For purchases that fall within the allotted annual budget, utilize the *Troop Expense Reimbursement Form* and attached corresponding receipts to support request. For purchases that are not include or programmed for in the annual Troop budget, utilize the *Troop Purchase Request Form* and have appropriate approvals/signatures prior to making purchase.

### B. Troop Event Expenses

For each Troop event, the Troop pays most expenses up front in the planning process and reimburses for Food purchased for event consumption and any Unplanned Expenses, if deemed necessary and approved by the Troop committee.

**(1). (Planned):** These include but are not limited to Camp site reservation and rental fees, event entrance fees etc. The Troop has established a standard food budget of **\$12.00 per scout** (to be reviewed annually by Troop Committee) for a typical weekend campout. This covers a total of four (4) meals; usually three (3) meals on Saturday and one (1) meal Sunday and a snack on Friday and Saturday evening. **Note:** The goal for Patrol food expenses is to ensure scouts stay within 5% +/- of their assigned budget by the Scoutmaster and make sure that Patrols are fully reimbursed for their purchases. Ideally, the Troop Treasurer should work with the scout who made the purchase for their patrol on these matters, not his parents as this builds responsibility and leadership skills for the Scout. All reimbursements will be made as indicated on the *Troop Expense Reimbursement Form*.

**(2). Unplanned Expenses:** These Troop or Event related expenses arise and are personally funded. The Troop recognizes this possibility and will reimburse all “reasonable and warranted” expenses incurred in this regard. Any requests for unplanned expenses of **\$100.00 or more** must obtain the Troop Committee Chair’s signed approval before reimbursement may be granted regardless of whether the expenditure has already occurred. If the Troop Committee Chair is not available, the decision for reimbursement will fall to the Assistant Committee Chair, Treasurer and Scoutmaster in this order of succession. (Note: All unplanned expenses must have an approved *Purchase Request Form* signed by the Troop Committee Chair or his designee that approved the purchase and a *Troop Expense Reimbursement Form*)

**(3). Mileage Reimbursement:** All trained and registered adult leaders who are transporting multiple Scouts (more than one and they cannot only be their own children) will be authorized per the Internal Revenue Service IR-2018-251 dated December 14, 2018, reimbursement of 14 cents per mile driven in service of the Troop for official campouts or trips. Order of the Arrow functions or events are not reimbursable. All estimated transportation costs for an official Troop campout or trip must be submitted to the committee by the event planner for approval one month prior to the campout. All transportation related reimbursements, with the exception of costs associated with the movement of Troop trailers in support of an official Troop campout or trip, are subject to the availability of funds based Troop budget execution.

(4) Toll Reimbursement: All trained and registered adult leaders who are transporting multiple Scouts (more than one and they cannot only be their own children) will be authorized toll reimbursements for transportation in service of the Troop for official campouts or trips. All estimated transportation costs for an official Troop campout or trip must be submitted to the committee for approval one month prior to the campout. All transportation related reimbursements, with the exception of costs associated with the movement of Troop trailers in support of an official Troop campout or trip, are subject to the availability of funds based Troop budget execution.

**3. Reimbursement Request Procedure:** All requests for reimbursement are made to the Troop Treasurer. Any requests for reimbursement for Troop expenditures should be submitted on a *Troop Expense Reimbursement Form* itemizing the expenses in such detail to allow the Troop Treasurer to properly account for the expenditure against the Troop Budget. All requests must include the actual receipts for reimbursement (or a digital image). Please submit requests within fifteen (15) days following a Troop Event. Receipts submitted after ninety (90) days will not be considered unless there are extenuating circumstances approved by the Troop Committee.

- A. Any request for reimbursement without proper forms or itemization will be returned to the individual for proper documentation. The Troop Treasurer shall endeavor to process requests within fifteen (15) days of receipt.
- B. All reimbursements for expenses will be made by Scout Bucks credit or Troop check. Troop checks will either be mailed to the requestor or hand delivered by the Troop Treasurer. (For additional information pertaining to Scout bucks reimbursement, please see Troop Scout bucks policy)

**4. Use of Sales Tax Exemption for Troop Purchases:** All purchases on behalf of the Troop are exempt from sales tax as the Troop is a ministry of Church of Saint Paul's (a non-profit organization) and is entitled to use the sales tax exemption for purchases of goods and services. The Troop has a Sales Tax Exemption Certificate and a copy should be presented for all purchases made on behalf of the Troop. If you need a copy of the exemption number, please contact the Troop Treasurer.

**5. Returned Check Policy:** Bank Fees for returned checks due to insufficient funds from payments to the Troop will be the responsibility of the individual submitting the payment and must be paid back to the Troop within ten (10) business days. Bank Fees assessed and not paid will result in a debit from any Scout bucks Account balance available. After two (2) returned checks from the same individual, the Troop will only accept cash, money order, Square Reader payment or Scout bucks payment.

This policy was revised 12 November 2019