

East Kingdom Financial Policy

Draft For Approval January, 2018

I. GENERAL STATEMENT AND PURPOSE

The purpose of the East Kingdom Financial Policy is to document all rules, procedures, and precedents pertaining to the Kingdom of the East and its funds, and the Office of the Exchequer.

- A. These policies will be reviewed and revised, if necessary, at least once per year by the Kingdom Chancellor of the Exchequer.
- B. These policies will be revised whenever appropriate due to changes in the Governing Documents of the Society for Creative Anachronism, Inc. (hereafter “SCA” or “Society”), Society Financial Policy, or East Kingdom Law.
- C. These policies and their application may be changed at any time by the Council of the Exchequer as deemed would best serve the interests of the Kingdom or the SCA provided such changes do not violate Society Financial Policy.
- D. All changes to these policies must be approved by the Council of the Exchequer and submitted to the Society Exchequer for approval by the Board of Directors.
- E. In case of conflict with civil law, or Society regulations or policies, those laws or documents take precedence.

II. COUNCIL OF THE EXCHEQUER

The Council of the Exchequer is the East Kingdom Financial Committee and will consist of the Kingdom Chancellor of the Exchequer, the Deputy Chancellor of the Exchequer, the Kingdom Seneschal, the Crown, the Heirs, and 4 Society members who reside in the East Kingdom (preferably one from each region) to be selected by the Kingdom Chancellor of the Exchequer.

- A. Selection of Council Members
 - 1. The Kingdom Chancellor of the Exchequer, the Deputy Chancellor of the Exchequer, the Kingdom Seneschal, The Crown, and the Heirs will hold their positions on the Council for the duration of their terms in office.
 - 2. Remaining Council members will hold their position for a term of two years. Upon the completion of their term, such a Council member may request to serve an additional term.
 - 3. The Kingdom Chancellor of the Exchequer will announce vacant Council seats in Pikestaff with a request for interested individuals to submit resumes. Resumes are to be sent to the Kingdom Chancellor of the Exchequer, accompanied by proof of SCA membership and proof that the applicant is of legal age for the state/province in which they reside.

4. Timeframes and methods for meetings. Meetings are via email (dedicated discussion group). The Kingdom Exchequer is responsible for maintaining the council members email addresses in the council discussion group. Meetings (or topics for discussion) happen as needed.
5. Timeframes and methods for action approval under normal circumstances. The Exchequer will send the 'council group' the topics to be reviewed and designate a time frame for discussion in that communication. The request for 'action approval' (voting) will happen at the end of the discussion period. The exchequer may call for action (votes) sooner if there is no discussion or extend it if more discussion time is needed.
6. Reporting of topics and decisions: The topic and approval action for it will be reported at the next available Kingdom Curia. Branch exchequers will report the topics and approval actions of the branch finance committee at the next available branch business meeting.
7. Policies regarding event admission charges or complimentary passes.
 - i. The event registration fee will NOT be waived for any non-member at any time.
 - ii. The Crown and the Heirs will not be charged an event registration fee for any event they attend within the Kingdom while they hold that office. When there is an additional feast fee for the event it will also be waived.
 - iii. Each branch may choose to waive the registration fee for specific people if those persons are members and are identified at the time the event budget is created (this list is to be attached to the budget) and presented to the financial committee.
 - iv. Contractual obligations relating to the waiving of registration fees may be exempted on a case by case basis.
 - v. Financial committees for Dedicated Funds are the Exchequer(for the account where the funds are held), Seneschal(of the branch/kingdom associated to the account) and one of the following in the order listed: officer for the office to which the funds most closely relate, head of the guild the funds relate to, deputy exchequer, Crown.

III. REGIONAL DEPUTIES

The Kingdom Chancellor of the Exchequer will have deputies to cover all the regions of the Kingdom.

A. Duties

Each Exchequer Regional Deputy is responsible for receiving and reviewing copies of all event reports and all quarterly reports from branches within their region. The Exchequer Regional Deputy will help branch Chancellors of the Exchequer to resolve any errors in their quarterly reports. The Exchequer Regional Deputy will conduct financial reviews of local branch records at the request of the Kingdom Chancellor of the Exchequer. The Exchequer Regional Deputy is encouraged to arrange a regional symposium for branch Chancellors of the Exchequer every other year.

B. Selection

The Kingdom Chancellor of the Exchequer will announce vacant Exchequer Regional Deputy positions in Pikestaff with a request for interested individuals from that region to submit resumes. Resumes are to be sent to the Kingdom Chancellor of the Exchequer, accompanied by proof of SCA membership and proof that the applicant is of legal age for the state/province in which they reside.

C. Exchequer Regional Deputies assignment of groups

To align with the needs of the office the Exchequer Regional Deputies in the US will be assigned all groups in one or more states, with the exception of the State of New York which will be split in two. The exchequer Regional deputies and the states they cover are:

Tir Mara – Canada

North – ME, NH, VT

Northeast - CT, MA, RI

Central – Greater NY (excludes NYC & LI)

South – NJ, Southern NY (NYC + LI only)

Southwest – PA, DE

IV. NMR DEPUTY

The Kingdom Chancellor of the Exchequer will have a deputy for Non-Member Registration Fees (NMR).

A. Duties

The NMR Deputy is responsible for receiving all NMR reports and checks from branches within the Kingdom. The NMR Deputy will deposit all NMR checks monthly and provide an NMR Deposit report to the Kingdom Chancellor of the Exchequer. The NMR Deputy will keep track of events happening within the Kingdom and will work to local branches to ensure that the NMR requirements are being met.

B. Selection

The Kingdom Chancellor of the Exchequer will announce a vacant NMR Deputy position in Pikestaff with a request for interested individuals to submit resumes. Resumes are to be sent to the Kingdom Chancellor of the Exchequer, accompanied by proof of SCA membership and proof that the applicant is of legal age for the state/province in which they reside.

V. FINANCIAL ADMINISTRATION

A. Bank Accounts

1. All Branches or entities in the East Kingdom that collect and hold funds in the name of the SCA are required to have dual-signature bank accounts.
 - i. The Kingdom Chancellor of the Exchequer, or designated representative, will be listed as a signatory on all branch accounts.
 - ii. Branch accounts will also have the branch Seneschal, branch Chancellor of the Exchequer and one additional local member of the branch listed as signatories. The branch may choose to have additional signatories on the account.
 - iii. The signatories for a given account may not be related by blood or marriage, nor may they reside at the same address.

- iv. Royalty and their heirs may not be signatories on any SCA account.
 - v. All account signatories must be paid members of the SCA Inc.
 - vi. Upon being added as a signatory to an account, all individuals will submit evidence of personal legal identification and proof of membership, including their full name and address to the Chancellor of the Exchequer.
 - vii. If a non-branch account, or in the rare circumstance when the Kingdom Chancellor of the Exchequer has waived the requirement for a dual-signature account and allowed the use of a single-signature account, the Kingdom Chancellor of the Exchequer will determine who will be listed as signatories on the account. Sections iii, iv, v, and vi above still apply.
2. All accounts for branches within the U.S. that are not part of a subsidiary, the name of the account shall be of the form 'Society for Creative Anachronism, Inc. - <name of branch or entity>' (or SCA, Inc- <name of branch or entity>) and use the SCA's federal employer ID number, which is 941698556.

All accounts for branches within the U.S. that are part of a subsidiary, the name of the account shall be of the form 'Society for Creative Anachronism, <State name> Inc. – <name of branch or entity>' (or SCA - <state name>, Inc- <name of branch or entity>) and use the federal employer ID number applicable for that state.

No one will hold funds for the SCA or for the East Kingdom in accounts belonging to other organizations or in personal accounts.

- 3. It is acceptable for more than one group to pool assets in one SCA account as long as the assets can be allocated to the individual groups by the Chancellor of the Exchequer responsible for the account.
- 4. Bank statements for dual-signature accounts will be sent to the branch Chancellor of the Exchequer. Bank statements for single-signature accounts will be sent to the branch Seneschal (unless the Seneschal is the sole signer on the account), or other responsible person, who will then forward them to the Chancellor of the Exchequer after review.
- 5. The Kingdom Chancellor of the Exchequer will hold a financial review of the accounts of all branches at least once every 2 years on a schedule to be determined by the Kingdom Chancellor of the Exchequer. The Kingdom Chancellor of the Exchequer may also require a financial review of any branch's account at any time upon 30 days' written notification to that branch's Chancellor of the Exchequer and Seneschal.

B. Branch Financial Committee

Per Society Financial Policy, all local branches that hold money in the name of the SCA are required to have a Financial Committee. The Financial Committee must operate in accordance with: either (1) the Branch Financial Policy, if one exists, or (2) the East Kingdom Financial Policy, if the branch does not have their own policy. The Financial Committee must also operate in

accordance with the Society Financial Policy, Governing Documents of the Society, East Kingdom Financial Policy, East Kingdom Law and East Kingdom Exchequer Policy.

C. Branch Budgets

Normally, branches and other entities will establish yearly budgets. The Financial Committee must authorize the yearly budget and all unbudgeted expenditures in advance. If a yearly budget is established, it must be made available to the local branch.

D. Fundraising

Branches with a Chancellor of the Exchequer may raise money in the name of the SCA without special approval, provided that the money raised is in the furtherance of the SCA's exempt purpose and will be used within the modern law and SCA regulations and guidelines. Kingdom Officers, guilds, orders, and other entities may raise money in the name of the SCA only if they have a Chancellor of the Exchequer who has been confirmed in that office by the Kingdom Chancellor of the Exchequer. In some cases, the Chancellor of the Exchequer may be the same as the officer or leader of the order/guild/entity in question. All checks must be made payable to "SCA, Inc. <name of branch or entity>" or "SCA <state subsidiary>, Inc. <name of branch or entity>" and deposited in an SCA bank account. The Kingdom Chronicler is instructed not to publish in Pikestaff any event announcement stating that checks are to be made payable to any non-SCA account.

E. Donations

1. All Chancellors of the Exchequer may accept and provide receipts for cash donations. The Chancellors of the Exchequer must report donations received on their quarterly reports. The Kingdom Chancellor of the Exchequer may accept and provide receipts for cash donations to the Royalty and Kingdom Officers. The Kingdom Chancellor of the Exchequer will track such donations in special funds. The Kingdom Chancellor of the Exchequer may use these funds to reimburse Royalty and Kingdom Officers for expenses upon presentation of receipts.
2. Non-monetary donations, such as equipment, supplies, or items for resale, with a value in excess of \$500 require prior approval of the Kingdom Chancellor of the Exchequer. The Kingdom Chancellor of the Exchequer will issue the receipt. The donor individual or business is responsible for setting the value of the donation; we are not to place a value on items donated. In addition, the Financial Committee or the Chancellor of the Exchequer must actually see the donation before accepting it. Donated property or services with obligations or debts attached will not be accepted. The Financial committee or the associated exchequer can refuse or deny any donation of any value.

F. Expenditures

Territorial groups may expend funds in accordance with Society and East Kingdom Financial Policies. Kingdom Officers and Royalty may expend funds to the extent authorized by the annual budget. Guilds, orders, and other entities may expend funds in the name of the SCA only if they have an official Chancellor of the Exchequer who has been confirmed in that office by the

Kingdom Chancellor of the Exchequer. Such expenditures must be made in accordance with the charter of the group and Society and East Kingdom Financial Policies.

G. Event Finances

1. Before publishing an event announcement, the individual in charge of an event (known as an “autocrat” or “event steward”) will discuss finances of the event with the Chancellor of the Exchequer. The Finance Committee must approve all event budgets.
2. Expenses of Kingdom Events, as defined in East Kingdom Law, are borne by the local group sponsoring the event. When preparing a bid for Kingdom Events, the group should contact the appropriate kingdom officer for a written estimate of costs related to running the primary activity. The group shall submit a proposed budget that includes these costs as part of their bid package. A copy of the bid package shall be sent to the Kingdom Chancellor of the Exchequer.
3. Where the Kingdom is co-hosting an event with a local group, the budget should be prepared by both the local group Chancellor of the Exchequer and the Kingdom Chancellor of the Exchequer.
4. Where the Kingdom is hosting an event, the budget should be prepared by the Kingdom Chancellor of the Exchequer and the event steward.
5. The Chancellor of the Exchequer may only reimburse allowable event expenses upon presentation of a receipt in accordance with the event’s budget and financial policy.
6. The Chancellor of the Exchequer may provide advance funds for budgeted event expenses. A signed cash advance form will be required from the recipient prior to disbursement. The recipient must provide receipts and/or repayment to cover the total amount disbursed either within 60 days of the advance, or not later than 15 days after the event, whichever date is earliest.
7. The Chancellor of the Exchequer, or designated representative, and the autocrat, or designated representative, are responsible for collecting all proceeds from the event and reconciling them to the attendance records. During the event, using money from the cash box for expenses or reimbursements is not allowed. All event proceeds must be deposited in the appropriate account as soon as possible.
8. All checks for event attendance must be made payable to "SCA, Inc. - <name of group>" or "SCA <state subsidiary>, Inc. - <name of group>" and deposited in the hosting group's bank account.

VI. Kingdom Finances

A. Budget.

1. The Kingdom Chancellor of the Exchequer will prepare a budget for the following year and present it to the Council of the Exchequer for approval before the end of the calendar year. A majority vote of the Council is required for a budget approval. Each member of the Council has one vote. The Crown is considered one member and has one vote. The Heirs are considered one member and have one vote. The Kingdom Chancellor of the Exchequer only has a vote in the event of a tie. Approved budget items must be in accordance with Society Financial Policy.

2. During the course of the year, additions and modifications may be made to the budget by approval of the Council of the Exchequer.

B. Expenditures

1. The Kingdom Chancellor of the Exchequer may only reimburse allowable expenses upon presentation of a proper receipt subject to the following:
 - i. The Kingdom Chancellor of the Exchequer may reimburse expenses upon request as long as they are in accordance with the approved budget.
 - ii. The Kingdom Chancellor of the Exchequer may make disbursements from the special named funds as long as the expenses are in accordance with those funds.
 - iii. If neither of the above conditions applies, the expense must be presented to and approved by the Council of the Exchequer before the Kingdom Chancellor of the Exchequer can make the reimbursement.
 - iv. Expenses will not be reimbursed if they violate any civic laws, SCA financial policy or SCA governing doc regardless of the amount or hardship presented to the person requesting reimbursement. Expenses will not be reimbursed if doing so is considered likely to jeopardize the SCA's tax-exempt status.
 - v. Travel expenses are reimbursed for Kingdom Officers and Royalty attending events as part of their office beyond those they would be attending had they not held the office. Reimbursements can be given for hotels, airfare and ground transportation (mileage at the IRS non-profit rate without receipts). Expenses for meals and other food are not reimbursable travel expenses.

2. Advances

The Chancellor of the Exchequer may provide advance funds for budgeted items. A signed cash advance form will be required from the recipient prior to disbursement. Receipts or repayment must be provided to cover the total amount disbursed within 60 days of the advance.

3. Emergency Expenditures

In an emergency, unbudgeted expenditures may be authorized by agreement (vote) of the following four members of the Council of the Exchequer: Kingdom Chancellor of the Exchequer, Seneschal, Crown, and Heirs, when possible any one additional member of the council will be included in the decision to have a majority of the council. Emergency approvals will be documented and posted to the council discussion group.

C. Regalia

The Council of the Exchequer will work in concert with the Kingdom Chamberlain to handle purchase requests for the Kingdom. All bids will be submitted to the Council for review and selection. Upon selection of a bid, the Chamberlain will notify the persons submitting bids of the results and coordinate the purchase of the approved item. All receipts for the approved purchase will be submitted to the Chancellor of the Exchequer and reviewed against the approved bid. These receipts will be handled following the same process for other kingdom expenses.

D. Dedicated Funds

1. All dedicated/special purpose funds will be described in the East Kingdom Dedicated Funds document. The document will be updated whenever the Council of the Exchequer creates a new fund or when an existing fund is closed.
2. The description of a dedicated fund must answer the following questions:
 - i. Where does the fund money come from?
 - ii. What is the primary purpose of the fund?
 - iii. What, if any, is the secondary purpose of the fund? (If the primary purpose cannot be fulfilled or if there are additional funds after the primary purpose has been fulfilled)
 - iv. What is the time period that the fund will be active?
3. At the end of the time period (which can be indefinite), any remaining funds will be returned to the Kingdom General Fund.

VII. THE OFFICE OF CHANCELLOR OF THE EXCHEQUER

A. Qualifications

All persons who wish to become a Chancellor of the Exchequer should have some experience with bookkeeping procedures and accounting. The Chancellor of the Exchequer must prove an ability to reconcile bank statements to the branch ledger, to produce quarterly reports, and to comply with requests from the Kingdom Chancellor of the Exchequer for information. The Chancellor of the Exchequer should have regular access to email and spreadsheet software such as Excel or OpenOffice. Knowledge of tax law regarding nonprofit organizations is a plus. A Chancellor of the Exchequer must be a current member of the SCA upon assuming the office and must maintain that membership throughout their term of office.

B. Selection and Appointment

1. The outgoing Chancellor of the Exchequer, the incoming Chancellor of the Exchequer and the seneschal of the group should all write to notify the Kingdom Chancellor of the Exchequer of the proposed change. A joint letter is acceptable. The incoming Chancellor of the Exchequer must notify the Kingdom Chancellor of the Exchequer that s/he is of legal age in the state/province of residence, provide name, address, phone number, and proof of SCA membership. In addition, the new Chancellor of the Exchequer should confirm receipt of files from the previous Chancellor of the Exchequer. Finally, the new Chancellor of the Exchequer must change over the signatures on the local SCA bank account.
2. Whenever possible, the Kingdom Chancellor of the Exchequer will accept the designated choice of the local group. However, Chancellors of the Exchequer are not official until they receive notice from the Kingdom Chancellor of the Exchequer regarding their appointment to financial office (referred to as a financial warrant).
3. All Chancellors of the Exchequer have a warrant that expires annually on February 15. If the end of year report was submitted on time (Jan 31), and the Chancellor of the Exchequer

remains a member, the Chancellor of the Exchequer is automatically renewed unless otherwise notified. The Kingdom or Branch defined term of office is typically a different timeline than the Kingdom Financial Warranting time line.

C. Removal from Office

1. Chancellors of the Exchequer (including the Kingdom Chancellor of the Exchequer) may be removed from their office for failure to perform their duties in accordance the SCA governing docs (including SCA financial Policy), East Kingdom financial policy and EK Law including but not limited to the following offenses:
 - i. Failure to maintain funds of the Society/Kingdom separate from their personal funds, and/or misappropriation of funds.
 - ii. Consistent failure to file timely, accurate reports required by the Kingdom or Society, including but not limited to failure to file quarterly reports and year-end financial statements.
 - iii. Failure to maintain adequate books and records for the branch with which they hold office.
 - iv. Inability to cooperate with other officers of the branch or with the Kingdom officers on a consistent basis.
2. Removal of a Chancellor of the Exchequer from office will proceed after the following steps are followed:
 - i. In the case of #1, i, ii or iii above the Kingdom Chancellor of the Exchequer may revoke the financial warrant of a regional or branch Exchequer without the requirement of following the additional steps. When this is done the Kingdom Seneschal, branch Seneschal and Baronial heads for groups that have them, will be informed of this action.
 - ii. A written complaint must be filed with the Kingdom Chancellor of the Exchequer (or the Kingdom Seneschal if the Kingdom Chancellor of the Exchequer is the subject). This complaint should provide detail on the reason the removal is requested, and provide documentation, if available, of the problem encountered with the Chancellor of the Exchequer. The complaint must also address the steps taken at the local level to address the problem. The Chancellor of the Exchequer in question must receive a copy of this complaint.
 - iii. The Chancellor of the Exchequer in question will have 15 days from the receipt of the complaint to respond to the allegations or provide proof of their inaccuracy. An extension of time to present this evidence may be requested from the Kingdom Chancellor of the Exchequer. The length of the extension will be determined by the Kingdom Chancellor of the Exchequer depending on the facts and circumstances of the allegations, and the cause of the delay in obtaining these records.
 - iv. A review of the local branch's records will be performed by the Kingdom Chancellor of the Exchequer, or appointed deputy, within 30 days of receipt of a complaint regardless of the nature of the complaint. The local branch is

responsible for making sure that all books and records are provided for this review.

- v. The Kingdom Chancellor of the Exchequer will make a final decision within 60 days of receipt of the initial complaint, plus any extensions granted in paragraph b above.

3. Other offices

- i. Chancellors of the Exchequer are strongly discouraged from being an event autocrat.
- ii. Chancellors of the Exchequer cannot hold any other office without a variance from the Kingdom Chancellor of the Exchequer, and are strongly discouraged from doing so.

VIII Reporting

A. Reporting Policy

- 1. All branches within the kingdom will be responsible for filing financial reports with the Kingdom Chancellor of the Exchequer or designated deputy and provide a copy to the branch Seneschal. The responsibility for filing these reports is with the branch Chancellor of the Exchequer. If, for any reason, the branch Chancellor of the Exchequer is unable to file these reports, the branch seneschal is responsible for the filing.
- 2. A general ledger is a document that specifies the following items for a transaction: date, check number (if any), received from or paid to, dollar amount, an explanation for the deposit or check, and SCA income or expense category. The person to whom a report is being given determines if the ledger is detailed enough for acceptance. Chancellors of the Exchequer may contact the appropriate Exchequer Regional Deputy for assistance in setting up a general ledger. The preferred ledger for the East Kingdom is included on the Freeform page of the East Kingdom version of the SCA Financial Report.

B. Required reports

- 1. The branch Chancellors of the Exchequer are to submit their annual report (Q4) to their Exchequer Regional Deputy with a copy to the Kingdom Chancellor of the Exchequer and the branch Seneschal by January 31st. Branch Chancellors of the Exchequer may request one two-week extension from the Exchequer Regional Deputy. The annual report must include at a minimum, a cumulative East Kingdom version of the SCA Financial Report, a general ledger, copies of all bank statements and cancelled check images not previously sent for the period 1 January - 31 December. Any group failing to submit a balanced year-end report by March 1 will be referred to the Kingdom Seneschal for suspension.
- 2. The quarter reports use the same forms and must meet the same requirements as the annual report. These reports are due to the Exchequer Regional Deputies and the group Seneschal by April 30th (Q1), July 31st (Q2), and October 31st (Q3). The branch Chancellors of the Exchequer may request one two-week extension from the Exchequer Regional Deputy. This report must include at a minimum, a cumulative East Kingdom version of the

SCA Financial report, a general ledger, copies of all bank statements and cancelled check images for the reporting period.

3. Event reports are prepared by the event autocrat and submitted to the Branch Chancellor of the Exchequer for review and approval. The Branch Chancellor of the Exchequer must submit the event report within 30 days of the event to the Exchequer Regional Deputy, the Kingdom Chancellor of the Exchequer and the branch Seneschal. The Branch Chancellor of the Exchequer may request an extension from the Exchequer Regional Deputy. The report must contain information in sufficient detail so that it can be used to help fill out the quarterly reports. The event report must include the number of attendees and the prices charged for each attendee by category, for example: site fee adult, site fee child, feast fee adult, etc. The event report form can be found on the Exchequer website. Event reports should be submitted electronically. In the event the autocrat does not prepare the event report The Branch Chancellor of the Exchequer will complete it.
4. The NMR report and the NMR check (funds) are due within 10 days of the event. The NMR report form can be found on the East Kingdom Exchequer website. NMR reports are to be submitted electronically to the Kingdom NMR Deputy, the Exchequer Regional Deputy, the Kingdom Chancellor of the Exchequer and the branch Seneschal. The funds, accompanied by the printed NMR report, are to be mailed to the NMR deputy.
5. Any other reports that may be requested by the Kingdom Chancellor of the Exchequer, Kingdom Seneschal, or Corporate Officers. Due dates will be set at that time and must be complied with.
6. A copy of the Comparative Balance Sheet and Income Statement from the annual report (Q4) must be made available to the public at least annually, whether published in a newsletter or distributed to the membership in some other form. A signed version of these forms is to be provided to the Exchequer Regional Deputy, the Kingdom Chancellor of the Exchequer and the branch Seneschal.
7. Computer generated forms and ledgers are preferred for all reports. Official forms are available from the Chancellor of the Exchequer's website (<http://exchequer.eastkingdom.org/forms.php>)

IX PAY PAL POLICY

A. General

1. The East Kingdom will have a warranted PayPal Exchequer.
 - i. The PayPal Exchequer and Deputy to the PayPal Exchequer will be responsible for creating invoices for all event reservations to insure a check & balance system regarding electronic funds.
 - ii. The PayPal Exchequer will work with the Kingdom Exchequer and Kingdom Seneschal for dispersing funds to the appropriate groups.
 - iii. All transfers from the PayPal account will require approval of Kingdom Seneschal and Kingdom Exchequer before the transfer can occur.
2. SCA-NY Inc. - East Kingdom has created a business checking account specifically to handle PayPal funds using the email alias.
 - i. The online banking associated with this account includes a secure, robust password for access to the account information.
 - a. Knowledge of East Kingdom's password is restricted to the Kingdom Exchequer, PayPal Deputy Exchequer(s) and Kingdom Seneschal.
 - b. A copy of the password will also be on file with the Society Exchequer.
 - ii. The password will be changed each time any of these offices change personnel.
 - iii. This account will not be used for any purpose other than East Kingdom PayPal funds.
3. PayPal supports the creation of subsidiary user accounts & passwords so that individuals can process payments without having access to account settings. This will allow the setup of individual users prior to each event and then deactivate them 24 hours after the event is over. Creation of subsidiary user accounts will be done by the PayPal Deputy Exchequers.
4. At no time will anyone other than the Kingdom Exchequer, PayPal Deputy Exchequer and Kingdom Seneschal have administrative rights to the PayPal account.
5. SCA Inc. - East Kingdom has created a specific PayPal email alias: paypal@eastkingdom.org
 - i. The alias will be used as the email address of the PayPal account owner.
 - ii. This alias must cascade to at least two Kingdom officers' email addresses in separate (modern) households. It is the Kingdom's preference that the emails are forwarded to the East Kingdom Seneschal, Exchequer and PayPal Deputy.
 - iii. This email will not be subscribed to any other lists, groups, Facebook, social media sites, etc. and must not be forwarded to any other email address.

B. Requirements:

1. Each group wanting to use PayPal for accepting reservations must submit a request form that must be approved by both the Kingdom Exchequer and the PayPal Deputy Exchequer.
 - i. This request must also include a link to the official event listing on the East Kingdom Events Calendar, or proof that it is an official event pursuant to East Kingdom and Society Law.

2. Groups must be up to date with their financial reporting to be considered eligible for PayPal use. These reports include:
 - i. Exchequer Quarterly and EOY reports (validated via Kingdom or regional deputies)
 - ii. NMR Reports and funds. (validated via NMR deputy)
3. Additional reviews to ensure that groups are up to date on their financial reporting may be done at the discretion of the Kingdom Exchequer.
4. The Kingdom PayPal Account will be set up to transfer proceeds to the SCA Kingdom account no later than 10 days prior to an event and immediately after an event at which PayPal was accepted. Money will not be left in the Kingdom PayPal account longer than is absolutely necessary as in the event of a disputed transaction, PayPal can withdraw funds from that account to credit the disputed account holder.

C. Event Pre-Registration

1. Once an event is approved (see requirements above) to accept pre-registrations through PayPal, a link will be created on the event page that will allow a pre-registration request to be submitted to the Kingdom PayPal Exchequer. (This is done via the pay pal deputy & the web ministry event calendar deputy)
 - i. The request form shall only require: Modern name, SCA name, membership number and expiration date (if applicable), and an email address.
 - ii. Invoices generated from the pre-registration request must be paid within 7 days or they will be cancelled. Cancellation of the invoice also cancels the event reservation.

D. Accepting Pay Pal payments at events

The East Kingdom is not currently accepting PayPal payments at events.

E. Refund Policy

1. Refunds are to be requested from the hosting group, not via PayPal. The refund will consist of payments minus fees.
2. The refund policy will be included on each invoice and include the hosting group's Exchequer's email address.
3. Refunds will be mailed by the hosting group via paper check and not refunded via PayPal.
4. Request for refund of pre-event credit card payment may be made via email or postal mail and be dated (if email) or postmarked at least 48 hours prior to the start of the event. A valid mailing address must be included with the request.
5. If a group miscalculates an attendee's gate fee there will be no penalty on their refund.

F. Reconciliation:

The East Kingdom PayPal Exchequer will maintain a log of who paid via PayPal and the amount charged. The log shall be reconciled with the emails and the transaction history. The PayPal

Exchequer will identify the best practices for identifying the purpose of payments and for accurately attributing payments to the event hosting group in order to create a standardized tracking process.

G. Event Listings:

Event listings on the East Kingdom Event Calendar website and/or official event listings in a local newsletter or website should state if the Host Group will be accepting PayPal for pre-registration (and only pre-registration as the Kingdom is not accepting PayPal payments at events.)

H. Account Review

The Kingdom Exchequer shall review the account on a regular basis for unauthorized transactions. Such review shall occur no less than monthly.

I. Records

Records may be stored electronically as long as there are 3 or more backups of these records.

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