

## **Appendix B**

### **Financial Policies for the Kingdom of Drachenwald**

Non-US groups that have a nationally registered SCA-like organization in their country (e.g. Sweden, Finland, Netherlands) are not required to follow the portions of these policies that directly conflict with laws of their national organization. The purpose of reports from any group is to inform the Kingdom of the health of its groups and aid in decisions when letting groups hold Kingdom events.

These Financial Policies exist as an Addendum to the Society Financial Policy, and except as noted above, shall be followed by each branch and recognized incipient branch of the Kingdom of Drachenwald as if incorporated within the Laws of the Kingdom of Drachenwald. This Financial Policy will be incorporated as an Appendix of Drachenwald Kingdom Law.

#### **A. Structure of the Financial Committee**

1. Kingdom Committee shall consist of the Crown, Kingdom Seneschal, and Kingdom Chancellor of the Exchequer. The Crown shall have a single vote on committee items.
2. Principality Committees shall consist of at least the Coronet, Principality Seneschal, and Principality Chancellor of the Exchequer. The Coronet shall have a single vote on committee items.
3. Baronial Committees shall consist of at least the Baron and/or Baroness, Baronial Seneschal, and Baronial Exchequer. The Baron and/or Baroness shall have a single vote on committee items.
4. All other branch committees will consist of at least the branch Seneschal, the branch Exchequer and one other branch officer.

#### **B. Revisions of Financial Policy**

1. These Policies must be revised whenever appropriate due to changes in mundane law, Corpora, or Kingdom Law
2. The Kingdom Exchequer must review this policy annually and the review must be forwarded to the Society Exchequer, with a copy going to the members of the Kingdom Financial Committee.
3. All proposed changes to the financial policy will be submitted in writing to the Kingdom Financial Committee for review. Any member of the Drachenwald populace may submit proposed changes.
4. Proposals approved by simple majority vote of the Kingdom Financial Committee will be forwarded to the members of Curia identified in 4.02.1 through 4.02.4 as a recommended change to Kingdom Financial Policy. The deadline for feedback and comments on the recommendation will be at least thirty days from the date of distribution, and will be clearly specified.
5. The Kingdom Financial Committee will review the comments and feedback. A revised recommendation that is approved by simple majority vote of the Kingdom Financial Committee will be sent to the Society Chancellor the Exchequer for approval.

#### **C. Becoming a Branch Exchequer**

1. In order to become a branch Exchequer, either the branch seneschal or the outgoing exchequer should assist the new exchequer in completing a Request For Warrant letter, which will be sent to the Kingdom Chancellor of the Exchequer. If the warrant request form is not included in the exchequers package/files, one can be requested from the Kingdom Chancellor of the Exchequer or can be downloaded from <http://www.sca.org/docs/warrant.hbk.html>. Along with the Request for Warrant letter, the following items must be included:
  - a. Proof of identification, which includes a photo. This can be a copy of a driver's license, military ID card, passport or other legal identification.
  - b. Proof of SCA membership, which can be a copy of their membership card, newsletter mailing label, registry printout, or a letter from the Society stating membership.
2. Upon approval, the Kingdom Chancellor of the Exchequer will issue a warrant for two years.
3. The Term of Office shall be two years long, and no Exchequer should serve more than two consecutive terms.

#### **D. Branch Exchequer Responsibilities.**

1. Become familiar with the Laws and Policies governing the use and controls of branch assets as outlined in the Society Chancellor of the Exchequer's Handbook.
2. Become familiar with your country's laws regulating registered organizations and/or regulations of economy in registered organizations.
3. Reports
  - a. All exchequer reports are required regardless of the type of funds or the bank the funds are held in. The group's exchequer and seneschal (or autocrat in the case of event reports) will sign the reports. .
  - b. Event finance, quarterly, and doomsday report forms are available in the Exchequers Handbook, from the Kingdom Exchequer, or on the web.
  - c. Groups within a barony, province, or principality, file quarterly reports with the Baronial/Provincial/Principality Exchequer in accordance with the Society Chancellor of the Exchequer's Handbook. Quarterly reports are due to barony, provincial, or principality exchequers by
 

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|-------------------|---------------------------|---|
| 1) First Quarter  | (1 January – 31 March)    | 15 April  |
| 2) Second Quarter | (1 April – 30 June)       | 15 July   |
| 3) Third Quarter  | (1 July – 30 September)   | 15 October  |
| 4) Fourth Quarter | (1 October – 31 December) | 15 January next year. This report is also the year-end "Doomsday" Report. |
  - d. Shires, baronies, provinces, and principalities with subordinate groups will file quarterly reports with the Kingdom Exchequer by
 

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|-------------------|---------------------------|---|
| 5) First Quarter  | (1 January – 31 March)    | 25 April  |
| 6) Second Quarter | (1 April – 30 June)       | 25 July   |
| 7) Third Quarter  | (1 July – 30 September)   | 25 October  |
| 8) Fourth Quarter | (1 October – 31 December) | 25 January next year. This report is also the year-end "Doomsday" Report. |
  - e. Groups that don't fall under 3.c or 3.d above will submit reports according to the schedule in 3.d.
  - f. The only times a "negative report" will be submitted are
    - 1) The group reports to another 501(c)(3) entity (such as college groups, since a college group is normally registered on campus and their money is held in a university account, and they report to their university)
    - 2) The group has held no money during the year and had no activities that generated income or expenses during the year. Simply put, they have nothing to report.
  - g. The branch exchequer will review the completed event financial report for every event held by their branch and ensure a preliminary report showing expected loss or gain is submitted to the Deputy Kingdom Chancellor of the Exchequer within 30 days of the completion of the event. The final event report is due 60 days following the event. The event Finance Report is the responsibility of the event autocrat and will be reviewed by the branch exchequer. Event Finance report formats are available in the Exchequers Handbook, from the Kingdom Exchequer, or on the web.
4. Attend as many local branch meetings as possible.
5. Contact the Regional or Kingdom Exchequer for aid and guidance when needed.
6. Read the Kingdom Exchequer's letter in the *Dragon's Tale*, where any proposed changes in policy or procedure will be noted first.
7. Principality/Baronial/Provincial Exchequers shall warrant subsidiary branch exchequers and collect the Doomsday Reports in the Principality/Barony/Province for compilation and submission to the Kingdom Exchequer. S/he will discuss any financial problems with the branch Seneschal and his/her Superior Officer.
8. The Kingdom Exchequer will send reports to the Society Chancellor of the Exchequer on a quarterly basis as published in the Society Chancellor of the Exchequer Handbook. Copies of the reports will be sent to the Crown and Kingdom Seneschal. A summary of the Doomsday Report of the Kingdom will be sent to the Chronicler for publication in the *Dragon's Tale*.

#### **E. Financial accounts and accounting.**

1. With the exception of the Herald and Chronicler's funds, all funds of the Kingdom of Drachenwald shall be kept in a central Kingdom account, the books of which will be maintained by the Kingdom Exchequer. Single entry bookkeeping will be used.
2. Funds in banks.

- a. All funds held by the branches or Kingdom Offices (except petty cash funds which will not exceed € 25.00) in American banks will be held in an account in the name of the “SCA, Inc - <name of branch or office>”, with the SCA Tax number on the account. The account will require two signatures to withdraw money. The signatories will not live in the same domicile.
  - b. Branches or Kingdom Offices, which have funds in Non-American banks, will discuss with the Kingdom Exchequer and the Kingdom Seneschal for an alternate procedure where E.2.a does not apply.
3. Exchequers will disburse funds only with the agreement of the financial committee for that branch. The decisions on expenditures of the Financial Committee will be determined by a simple majority vote of the committee members.
  4. Reimbursements can only be made when the members of the Financial Committee agreed upon the amount before it was spent.
  5. Receipts or written justification signed by all members of the financial committee are required for reimbursements.
  6. Emergency expenditures will be handled on a case-by-case basis with the branch Financial Committee.
  7. At the beginning of each year, the branch financial committee should determine a sum from which normal office expenses like postage and copying are taken. The Kingdom budget needs to include items like transportation, repair, and/or refurbishment of Kingdom Regalia; and costs for Kingdom awards, such as medallions, parchment and other scroll supplies, etc. Once preliminary amounts have been established by the financial committee, the money can be disbursed without first contacting the financial committee for re-approval.
    - a. These expenses shall be kept to a minimum.
    - b. Receipts are required for reimbursement.
    - c. Telephone expenses shall only be covered if an emergency occurs which makes fast response necessary.
  8. The Kingdom should receive 75% of the profits from the six major Kingdom Events as defined by kingdom law. The profits from kingdom events will be transferred to the kingdom at the same time as the event finance report is filed with the kingdom.
  9. Autocrats are encouraged to donate a portion of event profits (from events other than the six major kingdom events) to the Kingdom coffers.
  10. If the Herald's account is not kept in US\$, the Kingdom Exchequer will allow payment of submissions to be made to the Kingdom account.
  11. The submitter will inform the Kingdom Exchequer and the Kingdom Herald about his/her payment to the Kingdom account and the type of submission (name and /or device). The Kingdom Exchequer will perform a quarterly reconciliation with the Kingdom Herald about the amount held with the names of the persons and the type of submissions.

#### **F. Kingdom Travel Fund**

1. The kingdom travel fund is for the express purpose of offsetting expenses for the King and Queen. It is not for the travel of any retainers, household members, or associates. The travel fund will support the Crown with a maximum of € 600 (Euros) each reign for travel expenses within the kingdom. Reimbursable travel expenses are deemed to be airfare, fuel expenses, train fare, and ferry costs for events outside their local event region of the kingdom. The regions of the kingdom for local events are specified in section IV.B of the Kingdom Seneschal's Policies.
2. Only 50% of the total travel expenses for a given event will be reimbursed, up to the maximum for the reign. Expenses will only be reimbursed upon presentation of original receipts.
3. Contributions to the travel fund for a specific reign can be made to increase the €600 limit. In this case, the maximum allowance will be raised by 50% of donations for that specific Crown. This additional allowance can begin when new Heirs have been named but contributions must be marked for the Crowns or Heirs by name. Unmarked contributions are assumed to be for the general Travel Fund. Any unused portions of money collected will be returned to the general travel fund for future reigns.
4. Each Crown is expected to make every effort to perpetuate the travel fund through contributions and/or fundraisers.