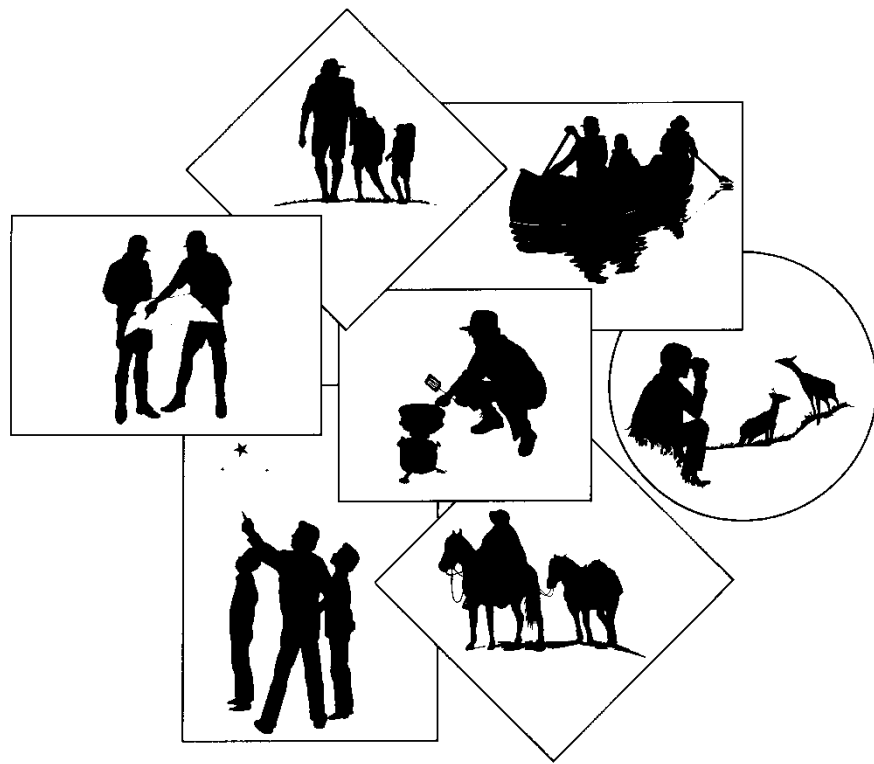


2018-2019 ACTIVITY PLANNING

GUIDE

FOR DISTRICT EVENTS



NATIONAL CAPITAL AREA COUNCIL
BOY SCOUTS OF AMERICA

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Introduction

The Activity Planning Guide outlines the steps and procedures to follow in planning, conducting, and closing out a district or council event. This manual will assist the Activity Committee Chairperson, the Council Vice President of Program, or District Chair to whom the committee is responsible to, and the Council Staff Advisor to the event.

It is the vision of the National Capital Area Council to provide every youth member a safe, meaningful, fun activity. Conducting an activity in the Boy Scouts of America represents a partnership between a committee of volunteers and the policies and procedures of the Boy Scouts of America. All events, district or council, is at the discretion and approval of the National Capital Area Council Executive Board. Events not complying with standards may result in an activity being not approved or cancelled. While cancellations of budgeted events should be avoided unless absolutely necessary, a recommendation to cancel an event must go through the District Chair and District Executive for possible council approval.

The total financial health of the council relies on the financial success of all events and activities, which comprise the council budget. Therefore, each activity must be self-sustaining. The procedures included in this manual help to assure participants of activities that their funds are being used properly and for the purpose intended. By making the council aware of all transactions, the council will be able to assist vendors and participants who may request payments and refunds.

Controls regarding cash receipts, income, expenses are mandated by the Accounting Guide for Non Profits of the Financial Accounting Standards Board (FASB), the Internal Revenue Service for a 501(c)3 organization, the National Capital Area Council Executive Board, and by the national council of the Boy Scouts of America.

Throughout this guide, references will be made to the Council Financial Stewardship Manual. This manual outlines the fiscal management procedure of the National Capital Area Council, Boy Scouts of America. Policies regarding activity receipts, expenses, cash controls etc, not addressed in this guide may be referenced through the Council Staff Advisor and the Financial Stewardship Manual.

Several Booklets are available from the Boy Scouts of America to help specialized or specific events. For example, Recognition Meetings, Day Camp, Camporee, and Webelos Woods have their own guidebooks. These manuals serve as a secondary resource to this Activity Planning Guide. Further information is available in the Activities and Civic Service Committee Guide, No. 33082. This reference outlines the responsibilities of the Council and District Activities and Civic Service Chairs.

Steps to Planning an Activity

1 Select an Activity

2 Recruit a Chairperson

3 Conduct a Preliminary Planning Meeting

- Review Chairperson Job Description
- Review last year's report of the activity
- Build a backdating schedule
- Create an activity budget
- Review purchasing procedures
- Complete initial Purchase Request forms
- Establish a plan for promoting the event
- Review staffing needs
- Set up committee meeting schedule

4 Promote the Event

- Draft promotional materials
- Secure Council approval of promotional flyers
- Open an Activity Folder
- Complete work orders for printing and mailing
- Distribute materials to units

5 Conduct Activity Planning Meetings

- Review purchasing procedures with staff
- Follow promotion plan
- Coordinate efforts of Staff

6 Make Purchases

- Follow purchasing procedures

7 Conduct Event

- Receipting cash at an activity
- Trading Post guidelines

8 Close Out Activity

- Finalize all financial transactions, orders, and purchases
- Conduct committee evaluation meeting
- Complete final activity report with Staff Adviser

1

Selecting an Activity

Activities for youth and leaders are selected by a district committee in coordination with the council program committee. Suggested events are included in the *Activities and Civic Service Committee Guide*.

It is important to keep in mind that activity or events have specific and well-defined objectives. A training course should provide enough information to assist adult leaders in fulfilling their position responsibilities, where a Camporee provides participants a method for experiencing scout fellowship, competition, skill development, and fun. Before an activity is selected, it must first be asked does this activity take the place of regular unit programs or does it supplement programs where units may not be able to conduct this activity on their own? It is not the responsibility of a district or council to provide events just to have them. Activities are planned to assist unit leaders in providing an ideal year in Scouting for youth and families.

During the annual planning process, district and council activities are submitted to the Council Program Committee for review. Approved activities are included in the annual council calendar and distributed to unit leaders. The Executive Board has final approval of the calendar. Activities not included in the calendar must be approved at least 120 days before the activity by the Council Program Committee.

2

Recruiting a Chairperson

District Activity Chairs are approved by the District Key 3, comprised of the District Chair, District Commissioner and District Executive. Council Activity Chairpersons are approved by the Council Vice President of Program, Council President, and Scout Executive. Activity Chairs serve a one-year term and must be approved for each successive year. Following the event, the activity chairperson may make a recommendation for next year's chairperson.

Selecting the Date

Once a date is submitted to the Council program Committee and it is approved and published in the annual calendar, dates for activities cannot change. Just because the chairperson or location is unavailable, does not constitute a valid reason for changing a date. During the unit annual planning process, units are scheduling far in advance, what and when they will participate in activities. Remember, district events are not scheduled to just have them, or because "we have always done that." If a chairperson or location becomes unavailable, choose a new chairperson and/or a new location.

Choosing a Location

Choosing a location can sometimes be a difficult task. Does the location provide enough parking, enough campsites and program area, does it have sanitation facilities? Is there a cost? All activities should find locations that are free or less expensive. Paying for a site can add substantial costs to the youth and family. It is not the intentions of the BSA to pay for sites just because they are "perfect." Look for sites where Scouting can make an impact, for instance can a service project be done. In all cases, a contract must be negotiated between the chairperson, staff advisor, and the location and signed by the Deputy Scout Executive or Scout Executive.

3

Conduct a Preliminary Planning Meeting

The Activity Chairperson and Staff Adviser will conduct a planning meeting 120 days prior to the event. A revised budget is developed along with the promotional flyer, work orders for printing and mailing, and purchase orders and check requests completed. If done properly, this meeting will produce the greatest amount of success and reduce the amount of effort needed for your event.

Review Chairperson Job Description

Before a chairperson can effectively begin his or her task, they must first understand what is expected of them. Each activity will require a detailed job description (Exhibit 3-1). Be sure to create a job description for each position a staff member is recruited.

Exhibit 3-1

Chairperson Job Description

NATIONAL CAPITAL AREA COUNCIL

BOY SCOUTS OF AMERICA

SCOUTS BSA - TRAINING CHAIRPERSON

JOB DESCRIPTION

FUNCTION: Manage the adult leader training program for Scouts BSA Leaders

RESPONSIBLE TO: District Training Chairperson

WORKS WITH: District Training Committee, Council Training Committee and District Executive

RESPONSIBILITIES: Recruit and direct team members to accomplish these tasks:

- ❖ Attend monthly District Committee Meetings
- ❖ Help fulfill District training objectives concerning Scout Leaders
- ❖ Promote on-line training to get the new leaders started in their new role
- ❖ Make sure a successful Scout Leader Course is conducted twice a year
 - 1 Recruit, train and direct training staff members
 - 2 Make sure course director and staff members follow the national training syllabus
 - 3 Create and distribute promotional materials to Scout leaders
- ❖ Implement and follow Council budgeting and purchasing policies
- ❖ Promote district and council sponsored training courses i.e. Wood Badge, Trainer Development Conference, and University of Scouting.
- ❖ Update and maintain District training records and training materials.

Review Last Year's Report of the Activity

The Staff Adviser will provide the activity folder for last year's event. Included in the folder will be a close out report, a final budget with a forecasted budget for this year, copies of the promotional flyer, registrations, and purchase orders.

Build a Backdating Schedule

A backdating calendar will assist the chairperson, the district executive and the event committee to keep on track for the event. It also helps ensure that items are ordered on time, materials ready, and people are in place to make the event successful. A specific schedule should be created for each activity (Exhibit 3-2). It would be helpful to include a copy of the schedule in the activity folder.

Exhibit 3-2

Backdating Schedule

	ACTIVITY
-210	Recruit Chairperson
-180	Select Location, Date
-150	Recruit Committee
-120	Preliminary Planning Meeting
	Prepare Budget
	Develop Promotional Materials
-90	First Committee Meeting
	Submit Request to Purchase Forms
	Order Patches, Supplies, etc.
	Promote in Newsletter & Roundtable
-75	Distribute Media Releases
	Submit Work Orders for Printing
-60	Second Committee Meeting
	Promote in Newsletter & Roundtable
	Mail Registration Forms to Units
-45	Call Units
-30	Promote in Newsletter & Roundtable
	Third Committee Meeting
-20	2nd Call to Units
-15	Registration Deadline
	Reconfirm Physical Arrangements
	Reconfirm Staff Members
-5	Final Check on Details
0	Activity
+7	Return Equipment
	Turn in registrations and money
	Send Thank You Letters
	Submit Final Bills, Invoices, etc.
+14	Host Evaluation Meeting
	Prepare Close Out Report

Create an Activity Budget

Using the forecasted budget in last year's activity folder, the Chairperson and Staff Adviser prepares a draft budget. Use the Budget Planning and Accounting Form (Exhibit 3-4), to prepare a budget for this year's event. On the new form, list the actual budget from last year and then conservatively estimate for this year.

Review Fees

To determine the fee for participants, you must first look to see how great the surplus was from last year. Why was there a surplus? Did donations offset fees, and would you receive those donations again? On the other hand, were expenses too low? Because the council operates a zero-based budget system, little to no surplus should be planned in the budget. However, a surplus must be planned to cover the other indirect costs or short fall of other events.

Estimate attendance based on prior years. Do not plan for 100% attendance of the eligible participants. For example, the district has 500 Boy Scouts, and the past five years attendance at the Camporee has been 50-75 Scouts. It is recommended that you conservatively plan for the same attendance. Every participant over that number is "gravy".

For most activities, it is better to determine expenses before setting a fee. If the expenses are too high, recalculate until a reasonable fee can be established for all participants.

Set the fee structure for all participants. Be sure to plan for late participants, adult and staff fees. The late fee should drive groups to register early so supplies can be secured. Staff recognition should be meaningful, but not the main expense of the budget.

Determine Expenses

Based on an estimated attendance, it is now possible to determine expenses. Next set the income fee to cover these expenses. The last expense item is a percentage of the income fees. Every activity must include a budgeted amount of 20% for indirect costs for youth events and 10% for adult events like trainings. This will cover unforeseen expenses or lower than expected attendance. This will also cover the cost for council supplied items such as, incidental copying, telephone calls, office supplies and office staff time. After including all expenses, budget for the event to break even.

Using Accounting Codes

1-XXXX-XXX-20

Income and expense account numbers are four digit codes (XXXX). These account numbers are helpful in keeping track of specific transaction items used to operate the event. Each activity is also assigned a Project Code ID (XXX) that identifies the event to the council bookkeeping department. Accounting Codes are used in the budget, on purchase request forms, purchase orders, and when identifying receipts for reimbursement. For some activities, there are additional account numbers available. The Staff Adviser can provide additional numbers if necessary.

Account Number Description

All income for an activity is credited to 6801. This number is followed by the Project Code ID code and must be included on all registration forms. For example, a training event may have a number like 1-6801-__-20.

Some events have a trading post. Income is credited to 6811, and an expense pertaining to the cost of the stock sold is credited to 6812.

Expense Codes

Recommended Expenses

8009 – Electronic Data (2% Web)	Website related charges for revenue paid
8101 – Medical, Health & Safety	First aid supplies and logbooks.
8103 – Program/Training Supplies	Materials used to provide the program for participants, includes competitive events, crafts, syllabuses, games etc.
8104 – Food Supplies	Cracker barrels, snacks, meals, paper goods, utensils, and cookware. Food supplies used for competitive events are a program expense.
8105 – Sanitation	Bleach, toilet paper, soap
8106 – Office Supplies	Pencils, paper, etc. and registration materials.
8108 – Catering	Use to track a company expense, i.e. district dinners, hired food contractor.
8301 – Postage & Shipping	Mailings and shipping costs for supplies.
8402 – Site/Facility Rental	Fees for use of location.
8409 – Janitorial & Maintenance	Port-O-Jons
8501 – Equipment Rental	Staging, Audio-Visual rentals, etc.
8601 – In Council Printing	Printing done by a Council Service Center.
8609 – Outside printing	Printing done outside the Council office.
9404 -- Bank Service Charges	Online credit card fees (3%)

Recognition Account Numbers

There are three recognition numbers: 9152 – adults; 9153 – youth; 9155 – units. Depending on the activity, it may be necessary to use these numbers to track, for historical purposes, specific expense items. For example, you may want to charge your patches to 9152 – staff/recognition and t-shirts to 9153 – youth. Unit recognition usually represents ribbons or trophies.

Budget Approval

All District activity budgets must be reviewed by the District Chair and approved by the Staff Adviser and the Scout Executive. Council Activities are reviewed by the Vice President of Program and approved by the Staff Adviser and the Scout Executive. All preliminary budgets are due by July of the year before the event.

Budget Close Out

A final budget must be submitted 14 days following the conclusion of the event. After all invoices have been paid, the council will print a Project Code report detailing income and expenses. From that print out, a forecasted budget can be prepared and turned in with the final report.

Exhibit 3-4
Budget Form

**National Capital Area Council Boy Scouts of America
 2019 Youth Event Budget Worksheet**

(For Training use only – use a separate worksheet for District Dinners, Activities, OA and Special Events)

Name of Activity _____ Event Month/Date: _____
 District _____ Event Project Code: _____
 Date to Close (14 days after Event) _____ Date Closed: _____

Revenue:	Number of Participant	Event Fee				
			Last Year Actual	Budget	Actual	Variance
Youth				0.00		0.00
Adult				0.00		0.00
Staff				0.00		0.00
Other				0.00		0.00
1-8801-xxx-20 Activity Fees				0.00		0.00
1-8806-xxx-20 Concession Revenue						0.00
1-8811-xxx-20 Trading Post Sales						0.00
1-8812-xxx-20 Trading Post Cost of Goods Sold (Negative Number)						0.00
Total Revenue			0.00	0.00	0.00	0.00
Expenses:						
1-8009-xxx-20 Electronic Data (Website 2%)				0.00		0.00
1-8101-xxx-20 Medical/Health/Safety						0.00
1-8103-xxx-20 Program Supplies						0.00
1-8104-xxx-20 Food (not catered)						0.00
1-8106-xxx-20 Office Supplies						0.00
1-8108-xxx-20 Food (catered)						0.00
1-8301-xxx-20 Postage						0.00
1-8402-xxx-20 Site/Facility Rental						0.00
1-8409-xxx-20 Sanitation						0.00
1-8501-xxx-20 Equipment Rental						0.00
1-8801-xxx-20 In-house Printing						0.00
1-8809-xxx-20 Outside Printing						0.00
1-8710-xxx-20 Short-term Vehicle Rental						0.00
1-8711-xxx-20 Transportation Fares						0.00
1-8830-xxx-20 National BSA Event Fees						0.00
1-9152-xxx-20 Volunteers (Recognition)						0.00
1-9153-xxx-20 Youth (Recognition)						0.00
1-9404-xxx-20 Online Payment Fees (3%)				0.00		0.00
*Council Support (20% Indirect Expenses)				0.00		0.00
						0.00
						0.00
Total Expenses			0.00	0.00	0.00	0.00
Net Surplus (Deficit)			0.00	0.00	0.00	0.00

<u>Pre-Approval</u>		<u>Close-Out Approval</u>	
Prepared by - Staff Member / Date	Approved By - Event Chairman / Date	Prepared by - Staff Member / Date	Approved By - Event Chairman / Date
Approved By - Staff Leader / Date		Approved By - Staff Leader / Date	Approved By - Accounting / Date

Review Purchasing Procedures

The Chairperson and Staff Advisor will thoroughly go over the purchasing procedures for the event. According to the budget, who will spend how much and for what? These procedures are described in Chapter 6.

As described in the purchasing procedures, Chapter 6, it may be possible for many of the purchases to be identified early on and should be submitted with the budget. Items like patches, port-o-jons, facility rentals, etc. are standard items and can be approved early.

Establish a Plan for Promoting the Event

Without a good promotion plan, many events fail. As the saying goes “Proper Prior Planning prevents pitifully poor performance,” or “People who fail to plan, plan to fail.” Promotion is the key to any good event. Chapter 4 will assist in the development of promotional materials.

Review Staffing Needs

Each event requires a different number of staff. Of course the more staff you have, the less the workload. In all cases, be sure that for each position recruited there is a job description prepared.

Set up Committee Meeting Schedule

Like your backdating schedule, it is important to identify early on dates and locations of staff meetings. This will help your staff schedule their time for your event. Be sure to include checkpoint meetings with the Chairperson and the Staff Adviser.

4

Early and attractive promotional materials will make an impact in the success of the event. The largest mistake an activity can make is late promotion to unit leaders. Units leaders are busy, and their unit schedules fill quickly. If you want participants, then you must assist unit leaders in their planning process. A flyer is a great supplement to ONLINE registration on the council website.

Draft Promotion Materials

Before a flyer can be distributed at roundtable or mailed to unit leaders, it must first meet a set of standards and be approved by the Staff Adviser. Listed in this chapter are guidelines to help in producing your promotion piece. See exhibit 4-1 for a sample.

Design Standards

When designing a flyer, be sure to include the following pieces of information:

- ❖ A Flyer has two parts – activity information and registration form. Divide your flyer so that the participant can keep the information and return the registration form.
- ❖ The activity name and Sellwise account number should be included in both sections.
- ❖ All flyers must have the District name, “National Capital Area Council” and “Boy Scouts of America” on it.
- ❖ The activity information should include who, what, when, where, cost, what to bring, refund policy, registration deadline, and contact name and telephone number. Be sure to include the Staff Adviser work telephone number and extension.
- ❖ The registration form must include: activity name, registration deadline, unit number and district, who to make payment to, return address, payment method, activity account number, participant name and/or unit contact person with phone numbers, and total fees paid.

Payment Methods

Payments can be made using three methods: Cash, Check, or Credit Card. Credit Card information must include Card #, Expiration, and Security Code. Checks must be made payable to **National Capital Area Council, BSA**. A receipt is required at all transactions to ensure proper crediting and tracking. Be sure to demand that receipts are used.

Return Address

Under no circumstances can registration forms be returned to an address of a volunteer. **All registration forms must be receipted and submitted to the council office.** This policy protects the volunteer in cases of refunds and participant inquires. Copies of all registration forms will be included in an activity folder at the council office, and can be accessed by the activity committee and the District Executive.

Promoting the Event

Exhibit 4-1

Sample Training Flyer

NATIONAL CAPITAL AREA COUNCIL

**DISTRICT NAME
CUB SCOUT BASIC LEADER TRAINING**

BOY SCOUTS OF AMERICA

1-6801-XXX-20

Do You Have The
Right Tools?



“Character Under Construction”



WHAT? An invitation to all Tiger, Cub, Webelos, and Pack Adult Leaders

WHERE? Council Service Center

WHEN? Saturday, March 11, 20XX

TIME?
8:00 A.M. Registration
8:30 A.M. Sessions Begin
2:30 P.M. End

COST? \$10.00; Walk-ins \$15.00 Refunds not available for no shows.
Fee includes morning refreshments, Lunch, “Trained” patch, and handouts.

REQUIRED: Enthusiasm, willingness to learn, Cub Scout Leader Handbook, notepaper and writing utensils.
Please wear your Cub Scout Uniform.

NOTES: Please view online modules before participating. No smoking on Scout premises.
This is an adults only event, childcare is not provided.

QUESTIONS? Call _____ (Cub Training Chair) at 301-555-5555 or _____ (Adviser) at 301-555-5555 x_____.

Registration Deadline: March 8, 20XX at 4:30 p.m. at the Council Service Center

✂ Detach

DISTRICT NAME CUB BASIC LEADER TRAINING

Pack # _____ District _____

March 11, 20XX

	Print Name	Position**	Address	City / Zip	Phone Number
1)	_____	_____	_____	_____	_____
2)	_____	_____	_____	_____	_____
3)	_____	_____	_____	_____	_____
4)	_____	_____	_____	_____	_____
5)	_____	_____	_____	_____	_____

****Codes:** Cubmaster - CM; Assistant - CA; Committee Chair - CC; Member of Committee - MC; Den Leader - DL; Assistant - DA; Webelos Leader - WL; Assistant - WA; Tiger Cub Leader – TL

_____ Pack Leaders X \$10.00 = \$_____ Credit Account # 1-6801-XXX-20
 _____ Walk-ins X \$15.00 = \$_____ Payment by: () Cash
 Total Due: \$_____ () Check
 () Unit Account

Make Check Payable and Return To:

Natl Capital Area Council
Boy Scouts of America
9190 Rockville Pike
Bethesda, MD 20814

Authorizing Signature for Unit Account: _____ Date: _____

Day Phone # _____ Print Name _____

Refund Policy

It is the policy of the National Capital Area Council, that all fees under \$25 are not refundable. Failure to participate in an activity does not warrant a refund.

Secure Council Approval of Promotional Flyer

Before flyers can be distributed or mailed, the Staff Adviser for the event must approve all promotional materials. If the flyer meets the standards as outlined in this chapter, then work orders can be processed for printing and mailing. The Project Code can be provided by your District Executive or the Accounting Office.

Opening an Activity Folder

To officially conduct an event, an activity folder must be opened in the council office. An activity is considered “open” when an approved budget and promotional flyer is submitted to the council accounting person.

The folder is then placed in a file cabinet at the front registration desk where the activity committee and staff adviser can access it. Registration fees will be logged daily by a council staff member, and may be reviewed in person, mailed, or by telephone. The folder is not to leave the office. Copies of registration information may be made by the responsible volunteer or staff adviser during office hours.

As the activity progresses, it is recommended that purchase orders, copies of invoices and receipts, and any material pertaining to the event, be placed in the folder for next year’s planning. When the activity is concluded, the folder will be pulled by the staff adviser and reviewed with the activity chairperson for the closing report. See Chapter 8.

Distributing Promotional Materials

To adequately promote the event, promotional flyers should be distributed at the council office, roundtable, and mailed (if budgeted for) to unit leaders. A copy of the flyer must also be given to the front desk of the council service center in your area to be included in an information binder. Post online on the district page or via the council calendar as well.

Work Orders

To request printing, complete a work order and submit to the office manager. Copies, collating, stapling, etc. can be provided for the event at a greatly reduced rate at the NCAC office, as compared to outside printing.

To request labels for mailing, complete a work order for rosters and labels and submit to the office manager. All work is completed on a first come, first served basis. Be sure that adequate time is made available prior to your deadline for printing and mailing. Please allow three weeks to stuff a mailing and taken to the post office. Assistance from the activity committee will be greatly appreciated.

5

Conduct Activity Planning Meetings

Periodic staff meetings will help to keep members informed, trained, and on track to completing their tasks. A staff meeting schedule should be included on your backdating schedule and with each staff member's job description.

Review Purchasing Procedures

As the activity chairperson, you are responsible for the maintenance and accounting of the activity budget. It is important to review the purchasing procedures will all staff members purchasing supplies for the event. It will also be necessary to review cash receipts with the activity registrar. See Chapter 7 for details.

6

Making Purchases

The following procedures have been established to assist council and district activity chair and their committees to properly account for all transactions regarding an event.

Purchasing Procedures

Before any purchases can be made, a Purchase Order must be completed and returned to the person doing the purchasing. Expenses for the activity must be pre-approved by the council. The Council bookkeeping department verifies if the amount of the request falls within the activity budget expense line, and that such purchases are in direct benefit of the event and to participants. For instance, purchasing large material items, like Dutch ovens, canopies, gas stoves, etc. are not always a direct benefit to the Scouts. In addition, these are council property items and must be included in the council inventory.

Purchases may be made in the following ways: Purchasing from a vendor, purchases made by a volunteer or council staff member, purchases made by a council check, and cash advances to volunteers or council staff members.

Purchasing From A Vendor

This is the preferred method of purchasing. A Purchase Order will be issued in the name of an established vendor who will later invoice the council for payment. A list of vendors is available for the staff adviser or from the council bookkeeping department. To make the purchase, a copy of the purchase order is presented to the vendor. The vendor will provide a receipt that must be returned to the council office, attached to a copy of the purchase order.

In some cases where supplies are order from a catalog, a copy of the packing slip must be returned along with the second copy of the purchase order. This informs the bookkeeping department that these items were received and that payment can be made.

Purchases Made By a Person

A Purchase Order will be issued in the name of the person allowing them to spend up to the maximum amount of the Purchase Order. To make a purchase, the person must spend his or her own money. Receipts are returned, with a copy of the Purchase Order, to the bookkeeping department for reimbursement. No purchases can be made without having an approved Purchase Order. *No reimbursement for funds expended without an approved Purchase Order will be made.* Although this is the second best method, it does require persons to advance their own money for later reimbursement.

Purchases Made By a Council Check

Checks can be issued to vendors who will not extend credit to the council or for items such as site rental or catering deposits. Back up documentation (signed contract, vendor" cost estimate, etc) must be submitted with the check request. This method is not preferred because often the event registration fees will not have been collected, attendance is difficult to predict, and the council may not have the funds available to advance at that time.

Cash Advances to A Person

Checks can be issued to the staff adviser to pay for "petty cash" expenses. The cash can then be assigned out to different volunteers for purchases. Petty cash expenses are purchases made during the event to supplement materials for higher than expected attendance, unforeseen needs, or emergencies. This is method is also not preferred because it is often difficult to get an accounting for the expenses, obtain receipts and any remaining cash in a timely way following the event. To use this method, the person receiving the advance must account for the funds no later than seven days following the event. Failure to comply will result in ineligibility for future check requests, Purchase Orders or reimbursements. The full amount of the petty cash unsettled amount will be deducted from the next expense report check.

Purchase Orders

The Purchase Order Form must be filled out completely with a detailed listing of the items you wish to purchase and their approximate cost. Again, be sure to include shipping charges. Items purchased that were not listed, and any amount over the spending limit will not be reimbursed. If you see that you are getting close to exceeding your spending limit, submit a new request, wait for approval, and then continue purchasing.

Upon approval of the activity budget, Purchase Orders can be issued to the person purchasing the supplies. One copy is for the vendor or person making the purchases. The second is a copy used to keep track of expenditures against the budget. It is recommended that this second copy be kept in the Activity Folder. To be reimbursed it will be necessary to attach receipts to the original PO and submit them to the council bookkeeping department.

Vendors

It is highly recommended that purchases be made with a vendor. It is the desire of the council to establish credit with a select group of vendors that provide common services for all activities. This will allow easier ordering, reduced pricing, and a relationship we can count on. Please check with your staff adviser for a list of established vendors in your area.

Establishing a New Vendor

If you find a vendor in your area that you would like to work with, please inform the council bookkeeping department and they will contact that vendor to establish a relationship. **At no time may a volunteer negotiate a contract without the council approval.** This includes catering, patch orders, t-shirts, and rental fees. Items that bear the trademarks of the BSA must be produced only by a licensed BSA vendor. All other vendors are in violation of copyright and trademark infringement.

Reduced Costs

Everyone would like to save money for his or her activity. However, the cheapest price does not always mean the best. As stated before, if an established vendor has your purchase, we ask that you value this judgement and make your purchase using a purchase order. Allowing the council thirty days to pay a vendor helps everyone involved in Scouting. Reimbursing thirty days later or longer is not a preferred way to do Scouting business. Submit all documents as soon as possible for prompt payment.

Invoices and Statements

Purchases made at established vendors will be paid by the council upon the receipt of an invoice from the vendor. A statement given to the person at the time of purchase is not a bill. However, some vendors provide receipts in the form of an invoice and expect that they be returned to the council office. No payment to the vendor will be made until these "receipts" are turned into the council bookkeeping department. Therefore, with all purchases, please return receipts to the bookkeeping department as soon as the purchases are made. This will speed up reimbursements and payments to vendors.

Receiving Shipments

All orders from catalogs, patches, t-shirts, etc. must be shipped to your nearest Council Service Center. Be sure to add your district or activity name in the "In Care of Section" of the shipping address. In some cases where shipments are sent to a volunteer's home, the packing slip must be returned to show proof that items were received and payment can be made to the vendor.

Reimbursements

Reimbursements for purchases made require that **original receipts** be submitted with a copy of the purchase order. Turn in all paperwork no later than 7 days following the event. The council processes checks twice a month; the 15 and 30. Receipts received three days before a check run, may be authorized for reimbursement. Please submit a check request and attach full support documentation. The purchase order and receipts will establish compensation. Original receipts prevents a duplicate reimbursement when they are submitted via email, fax, or copy.

Donations

Donations of supplies, food, and cash can be a great benefit to an activity. Many times, they are budget-relieving items, and are greatly appreciated. However, it is important to receipt all donations received, and a copy should be included in the activity Folder. There are guidelines to be followed when donations are received: First, money saved in the budget or on a purchase order that was previously approved does not allow a person to purchase different items or go over the spending limit. In addition, if it is a cash donation, it must be properly receipted, and deposited at the council service center. To use this donation, follow the same purchasing procedures as outlined above. Do not spend the cash just because you have it. If the donor contacts the council with a tax relief request, the council will have no record of the gift and the donor will lose out on a much appreciated contribution. Please inquire about the proper place to record the gift, in the event or in Friends of Scouting. Placing a gift in Friends of Scouting ensures proper documentation and required contribution statements.

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Conducting the Event

If all goes well, you will have a full event and all purchases made. However experience shows that last minute walk-ins, late registrants, and additional staff many require money collected at the event and the need for additional purchases of supplies.

Receipting Cash

A BSA Field Receipt book will be issued by the council service center for all events. Fees collected at the activity should be properly receipted. The receipt must include date, who from, the amount, if the payment was cash or check, the activity the payment was for, and a signature of the person collecting the money. Give the white copy to the customer.

Cash collected on site may **NOT** be used for purchases or reimbursements. The activity Chairperson may use a “petty cash” fund or a Purchase Order for last minute purchases. In addition, a “change fund” and cash drawer may be requested from a council service center for a small amount of cash to be used to make change at the event. It is important to track your cash drawer with field receipts.

Return the “change fund,” cash drawer, BSA Field Receipt book, and fees collected within 7 days of the event to a council service center. The yellow copies of the receipt book should match the cash and checks being turned in.

Trading Post

Conducting a trading post at an activity can be a blessing or a burden. The activity chairperson and staff adviser will need to weigh the pros and cons of having a trading post at an event. Many times, the amount of work and time involved necessary to staff, stock, and operate a trading post outweighs the profits received. However, this may be just what the activity needs to provide that special program, or recognition item.

To conduct a trading post, ample supplies will be required. Using the purchasing procedures, items may be purchased for resale. To maximize profits, return all items possible and then submit the receipts for reimbursement. Income generated from a trading post is credited to account number 6811 and receipts for the cost of the stock are charged to 6812 in the activity budget. Be sure not to purchase items that cannot be sold in the future or returned for credit.

If the event has a large attendance, the Scout Shop may also set up a Trading Post and they will handle all merchandise and accounting. Be sure to ask well in advance!

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Closing Out The Activity

This could be the most important step in planning and conducting the activity. Properly closing out an activity ensures that all transactions are final, bills are paid, reimbursements made, and recommendations given for improving next year's event.

It is imperative that all transactions are completed within 14 days of the event, and an evaluation completed by 21 days.

Final Transactions

Immediately following the event:

- ❖ Turn in all cash payments received.
- ❖ Turn in all vendor invoices and packing slips.
- ❖ Turn in receipts for purchases made. Mark the receipts with the appropriate PO number; a check request is not necessary for reimbursement.
- ❖ Turn in any paperwork to be included in the Activity Folder as reference for next year.

Hosting an Evaluation Meeting

One of the last responsibilities of the activity chairperson is to conduct a summary meeting of the event. By conducting an evaluation, the activity chairperson will be able to properly evaluate the success of the event and seek recommendations for improvements for next year. Have the staff provide both positive and negative feedback. The chairperson for next year would like to continue what is right and fix what is wrong.

Complete a Final Activity Report

The final act of the activity chairperson will be to work with the staff adviser to complete the Event Evaluation and Closing Report form, and to close the activity Folder. This should be done within 21 days of the activity.

Closing Report Form

Complete the form with as much detail as possible. It is recommended that additional pages be added if necessary. Be sure to include final numbers, recommendation for facility, program, and staff, and a suggestion for the new chairperson if the current chairperson does not wish to continue. Please save this to the company server and also email to the past and future chairpersons for the event. This will aid in future year planning.

Over / Under Expenses

After reviewing the actual budget and forecasting next year's budget, did your budget reflect a gain in revenue or a loss?

Expenses Greater Than Income

Sometimes this happens. Perhaps attendance was low or expenses were high. Proper planning done in advance usually eliminates this problem. The purchasing procedures help control over-spending and early promotion helps reduce attendance problems. In rare instances, there may still be enough time to cancel an event. But, should an event lose money, the council covers the losses, but the budget will be closely reviewed and the event's future will be weighed versus its benefit.

Income is Far Greater Than Expenses

A careful review of the event should pinpoint the reason that income was higher than expected. Usually having higher attendance than planned results in a higher surplus than expected. Sometimes, fees may be set too high and a recommendation for lowering next year's fees should be made. A decision to accept the recommendation will be made after the event is closed out and all expenses accounted for, council cash flow, and the success of other district events. For instance, a district may show a loss in the district dinner, but the camporee has made up for it. The overall collective income for all activities combined must exceed the expenses.

Conclusion

On behalf of the National Capital Area Council, thank you for chairing your activity. Your participation as chairperson for a youth or adult program is significant to the success of the Scouting aims and methods. Together with volunteers and council staff, we are making a difference in the lives of youth and families.

By following these procedures outlined in this manual, every youth, adult, donor, and staff can rest assured that their money was well spent, managed and used properly for the benefit of all those involved in the activity.

Thank you again for your support, leadership and enthusiasm for the Scouting program.



**BOY SCOUTS
OF AMERICA®
NATIONAL CAPITAL
AREA COUNCIL**

2018-2019 Activity Planning Guide Receipt

I have received the National Capital Area Council, Inc., Boy Scouts of America's Activity Planning Guide and I will use it to plan, develop, and manage my assigned events in my area of responsibility.

Signature Date: _____

Printed Name