

Kingdom of An Tir – Office of the Exchequer

Purchasing Procedure (or “Now that I have a budget, how do I buy stuff?”)

The following has been written to clarify the procedure for making purchases or otherwise requesting payments from Kingdom funds. The purpose of this procedure is to ensure that an “audit trail” (proper documentation) is established for all disbursements of Kingdom funds, in keeping with Society and Kingdom Policies (listed at the bottom).

Procedure for ordering supplies or services, to be billed directly to the Kingdom:

note: you may need to verify budget status (how much can you spend) first.

- Contact Exchequer and send a “Cheque Request” (see below*) showing:
 - All known payee information (who are you requesting a cheque for),
 - Budget information and authorization (who is “paying” for this).
- Place your order.
- See that the Exchequer gets the bill, so that the vendor/artisan can be paid.
- If vendor sends bill directly to exchequer,
 - Confirm that items/services have been received – no payments w/out confirmation.

Procedure for requesting reimbursements from Kingdom funds:

- Send Exchequer a “Cheque Request” (see below*) showing:
 - Payee information (who is to be reimbursed),
 - Budget information and authorization (who is “paying” for this),
 - Attach documentation (mileage listing, receipts, cash register tapes, etc.) of what is to be reimbursed.

Procedure for Requesting Cash Advances:

- Send Exchequer a “Cheque Request” (see below*) showing:
 - Payee and advance information (who is getting an advance and why),
 - Budget information and authorization (who is authorizing the advance),
- Return unused cash and all receipts to the Exchequer:
 - The Cash returned plus Receipts MUST equal the total amount Advanced,
 - All advances are considered as “Accounts Receivable” to the SCA Inc.,
 - Persons receiving advances are personally responsible for repayment.

*** Cheque Request:** Literally a request for a cheque from Kingdom funds which lists:

- WHO to pay (“payee”)
- WHO is requesting payment (not always the same)
- WHAT they are paying for (what are you buying)
- APPROVAL (Budget Authorization of officer, crown, finance committee, etc.)

The Exchequer’s office adds information as to payment date, cheque number, etc.

Cheque Request Forms: Various forms fill the function of a cheque request:

- Cash Voucher/Reimbursement Request (see the Exchequer’s Handbook)
- Cash Advance Request form (see the Exchequer’s Handbook)
- An Tir Reimbursement form
- An Tir Mileage form

For convenience, a single form has been created combining most of these functions:

- An Tir Cheque Request Form.

An Tir Exchequers Office – Purchasing Procedure (cont.)

General Guidelines - Requirements for Disbursements (Payments) from Kingdom Funds:

Budget Authorization is necessary before any disbursements are made from Kingdom funds (see terms Budget Appropriation and Authorization, below).

A Cheque Request should be completed for each requested disbursement (cheque) from Kingdom funds, on which the following should be documented or attached:

- (1) Payee information,
- (2) Budget Appropriation and Authorization to charge against budget,
- (3) Invoice/Receipt supporting the amount requested (see terms Invoice/Receipt, below), or receipt (cash register tape, etc.) showing how much was paid (for reimbursement),
- (4) Verification that the goods or services have been received,
- (5) Exchequer completes information (cheque number, date, amount paid, etc.).

Terms: Budget Appropriation and Authorization: An Appropriation (approval to spend money, i.e., a budget) is a prerequisite to any expenditure of Kingdom funds. An annual Budget appropriation, with amounts allocated to the various Kingdom offices and functions, is adopted at the beginning of each year by the Kingdom Council of the Exchequer (financial committee). The Council may approve additional budget for emergency or unforeseen expenses on a case-by-case basis. No expenditures can be made in excess of the limits of the budget without Council approval.

Authorization to spend annual budget appropriations comes from the “owner” of the budget, the crown or kingdom officer who has been granted that budget in order to perform their duties, the autocrat of an event, etc.

Invoice/Receipt: An Invoice is the bill from the vendor that provided the goods or services that tells us how much to pay them.

A Receipt is the cash register tape or credit card slip which shows how much has been paid out-of-pocket, by the person making a reimbursement request. Receipts are also used to support expenditures from Cash Advances. A reasonable attempt should be made to present original receipts.

Per Society Financial Policy (VII) – Expense Authorization:

- A. Financial Committees will approve in advance annual and event budgets.
- B. The Financial Committee must approve unbudgeted expenditures. Emergency situations are handled on a case-by-case basis, according to Financial Policy.
- C. No officer of any level has the power to authorize payments that do not support the Society’s tax-exempt purpose. (See Exchequer’s Handbook).
- D. Fully documented receipts must be provided to support all expenses.

Per Society Financial Policy (IX) – Controlling Cash Receipts:

Cash advances will be documented beforehand and treated as a receivable item until they are reconciled by presentation of receipts and/or cash totaling the amount of the advance. Reconciliation of cash advances must occur within 60 days of the advance.