



Scouts

**30th Warrington West
(Penketh Methodist)**

Spending Policy

Ref number:	30THWWGP12	Revision number:	001	Prepared by:	Kathryn Shaw Group Treasurer
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1 Policy Purpose

This document is for internal use only and sets out

- The type of purchasing allowed for each role within the group
- The limits of those purchasing powers
- The preferred methods for payment of goods and services
- The procedure to follow in the event that a purchasing requirement exceeds the allowed amount or type
- The procedures to follow when claiming expenses

2 Spending Power by Role

In all cases below, if the required purchase exceeds the allowed amount, or does not fall into a category of purchase which that role is allowed to make, then a request must be sent to the group treasurer for authorisation. The procedure in section 4 will then be followed.

2.1 All Section Leaders

The section leaders are empowered to :

- Spend up to the agreed annual section subsidy, in accordance with the existing Section Subsidy Policy.
- Purchase any badges, awards and neckers as required by their section, up to a maximum of £500 per transaction.
- Purchase meeting resources for meetings up to a maximum of £100 per transaction.
- Purchase replacements for damaged play equipment up to a maximum of £100 per transaction.
- Purchase any resources/activities for camps and other events up to any amount, where those costs have been calculated to be covered by the fees charged for the camp or event.
- Pay camp fees using the Equals Prepaid Card. Leaders must ensure a full receipt is obtained showing any deposit paid and activities paid for. A single credit card receipt is not sufficient.
- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.

Notes:

In the paragraph above “meeting resources” is defined to be refreshments and materials needed to complete planned activities taking place on normal meeting nights.

The maximum limit of £100 per transaction does not imply that each meeting has a budget of £100. Section leaders should make themselves aware at the start of the year of the agreed annual budgeted amount for meeting resources and endeavour not to exceed this. They can request an up to date figure of money spent from the treasurer at any time.

This definition of “meeting resources” does not cover external speakers or activities brought in for meeting nights. The cost of these should be covered by either

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- The section subsidy
- A fee charged for the activity
- A prior request to the Executive Committee which has been approved

2.2 Scout Section Leader

The Scout Section Leader has additional responsibilities for maintaining and purchasing replacement camping materials.

The Scout Section Leader is also empowered to :

- Purchase any new equipment required by the group in accordance with the Equipment Purchase Policy.
- Pay for any essential repairs to existing equipment up to maximum of £100 per transaction.

2.3 Other Leaders

Other leaders are allowed to make the following purchases with the permission of the section leader.

They can :

- Purchase meeting resources for meetings up to a maximum of £100 per transaction.
- Purchase any resources/activities for camps and other events up to any amount, where those costs have been calculated to be covered by the fees charged for the camp or event.
- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.

2.4 Vehicle Manager and Transport Manager

The vehicle manager and transport managers are empowered to :

- Authorise service and MOT work on the van, up to a value of £450.
- Authorise essential maintenance work on the van up to a value of £200.
- Purchase necessary materials such as oil, cleaning materials, small parts such as wiper blades up to maximum of £50 per transaction.
- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.

Where the vehicle manager is only allowed to authorise (but not purchase) the work, they must ensure the invoice is sent to the treasurer for payment.

2.5 Quartermaster

The Quartermaster is empowered to :

- Pay for any essential repairs to existing equipment up to maximum of £200 per transaction.

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- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.

2.6 Group Scout Leader

The Group Scout Leader is empowered to :

- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.
- Purchase any badges, awards and neckers as required by their section, up to a maximum of £500 per transaction.

2.7 Chair Person / Secretary

These roles are empowered to :

- Purchase any administration resources such as files, papers etc up to value of £10 per transaction.

2.8 Treasurer

The treasurer is empowered to :

- Pay for the van vehicle tax at the rate required by DVLA.
- Pay for the van vehicle insurance.
- Pay for the van RAC cover.
- Pay for the group equipment insurance.
- Pay for Scout Organisation membership subscriptions at the rate required.
- Pay for OSM subscriptions as required by the group.
- Pay for camp fees as requested by section leaders.
- Pay expenses to group leaders and executive members which conform with the spending policy and have been checked for accuracy.
- Pay for uniform and groupwear for leaders and executive members in accordance with the group uniform policy.
- Pay for training for leaders and executive members in accordance with the group training policy.
- Pay annual fees for the group website.
- Pay storage fees for the group van and container.
- Pay any fundraising expenses e.g plant costs, room hire.
- Pay for Remembrance Day wreaths.
- Pay any other items agreed in an executive meeting. e.g donations, leaving gifts
- Pay any expenses that conform to the Petrol Expenses Policy and General Expenses Policy.
- Purchase administration resources such as files, papers etc up to value of £10 per transaction.

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2.9 Summary of Spending Power By Role – per transaction

	Spend of Section Subsidy	Badges, Awards and Neckers	Meeting Resources	Resources for camps if covered by camp costs	Administration Resources	Authorise service, MOT for van (Paid by treasurer)	Authorise essential maintenance for the van	Small parts/materials for van maintenance	New Equipment	Essential Repairs/ Replacement Play Equipment
All Section Leaders	Up to the amount of the section subsidy	Up to £500	£100	No limit	Up to £10	NO	NO	NO	NO	Up to £100
Scout Section Leader (Additional Powers)	-	-	-	-	-	-	-	-	Up to the current camp balance, in accordance with the Equipment Purchase Policy	Up to £100
Other Leaders	NO	NO	£100 – if instructed to by section leader	No limit – if instructed to by section leader	Up to £10	NO	NO	NO	NO	NO
Vehicle Manager Transport Manager	NO	NO	NO	NO	Up to £10	Up to £450	Up to £200	Up to £50	NO	NO
Quartermaster	NO	NO	NO	NO	Up to £10	NO	NO	NO	NO	Up to £200
Group Scout Leader	NO	Up to £500	NO	NO	Up to £10	NO	NO	NO	NO	NO
Chair Person and Secretary	NO	NO	NO	NO	Up to £10	NO	NO	NO	NO	NO
Treasurer	Up to the amount of the section subsidy if instructed to by section leader	Up to £500 if instruction to by leader/GSL	£100 – if instructed to by section leader	No limit – if instructed to by section leader	Up to £10	Up to £450	Up to £200	Up to £50	Up to the current camp balance, if instructed to by the Scout Section Leader, or any amount as agreed by the Executive committee.	Up to £100 if instructed to.

Note – Treasurer details set out in full in section 2.8.

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3 Payment for Goods and Services

- Section leaders, the GSL and the treasurer should use the prepaid credit card to pay for goods and services wherever possible.
- The treasurer will pay for some services and goods by bank transfer if this is appropriate and usual practice.
- Leaders should be provided with the prepaid credit card wherever possible to make purchases. Where this is not possible and they pay with their own money, this should be reclaimed via the Expenses Procedure as soon as possible.
- The vehicle manager, chair, secretary, transport manager and quartermaster do not have access to a prepaid credit card so should pay for any goods with their own money and reclaim via the Expenses Procedure as set out in the Group Expenses Policy.

4 Treasurer's Authorisation

In the event that a purchase would exceed that which is allowed for a role as set out in section 1, a request should be sent to the treasurer for authorisation. The procedure the treasurer should follow is :

1. If the amount by which is the request **exceeds normal purchasing power** is £100 or less the treasurer will make the decision on whether or not this purchase can be authorised. This will be based on
 - Previous spending of the section/role
 - The current bank account balance
 - The groups current position against the planned budget
 - If the request is reasonable, value for money and beneficial to the section or group

If the treasurer is unsure they will seek the opinion of the GSL, or the chair or secretary if the request is from the GSL.

2. If the amount **exceeds normal purchasing power** by £100 but less than £300, the treasurer will seek the opinion of the GSL and, if necessary, the Chair Person or Secretary to reach an agreement of at least 2 people on whether the request should be authorised or refused. If one of these roles was the person making the request then they should be excluded from the decision making.
3. If the amount **exceeds normal purchasing power** by £300 or more then the opinion of 3 executive committee members (where one is usually the treasurer) should be sought to reach an agreement on whether the request should be authorised or refused. If one of these roles was the person making the request then they should be excluded from the decision making.
This would be considered an emergency purchasing decision and should be reported to the Executive Committee at the next executive meeting.

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5 Emergency Procurement Decisions

In the event that a request is received from the Scout Section Leader for an emergency purchase which cannot be covered by the current camp balance, then the following procedure will be followed.

1. If the amount requested is £100 or less the treasurer will make the decision on whether or not this purchase can be authorised. This will be based on
 - The current bank account balance
 - The groups current position against the planned budget
 - If the request is reasonable, value for money and beneficial to the section or group

If the treasurer is unsure they will seek the opinion of the GSL.

2. If the amount requested is between £101 and £300 the treasurer will seek the opinion of the GSL and, if necessary, the Chair Person or Secretary to reach an agreement of at least 2 people on whether the request should be authorised or refused.
3. If the amount requested exceeds £300 then the opinion of 3 executive committee members (where one is usually the treasurer) should be sought to reach an agreement on whether the request should be authorised or refused. The Scout Section Leader should be excluded from the decision making if they are a committee member.
This would be considered an emergency purchasing decision and should be reported to the Executive Committee at the next executive meeting.
4. All parties should endeavour to make a decision within 48 hours.

6 Treasurer Stand In

In the event of the Treasurer being unavailable, and a decision needing to be made, the stand-ins should be chosen in the following order of priority:

1. GSL
2. Chair
3. Secretary
4. Transport Manager
5. Vehicle Manager
6. Scout Leader
7. Beaver Leader

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8. Cub Leader

If any of these people are the person requesting the purchase they should be excluded from the decision making process.

This document was adopted by the 30th Warrington West (Penketh Methodist) Scout Group's Executive Committee.

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