**Exchequer Handbook**

Being a description of the Kingdom Exchequer’s Workload

1st edition 2022

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*Note that at the time this was originally written we had two Kingdom bank accounts, one for the Kingdom and one for PayPal. The PayPal account was closed in November 2022; however, references to PayPal were left in place in the event that the account is reopened.*

**Daily**

* Read emails sent to the Exchequer.
	+ Reply within 48 hours
	+ If unable to respond or deal with issue within 48 hours, at least send an email acknowledging receipt of the email.
* Read emails sent to the Seneschal group. No reply, unless it deals with an Exchequer subject and you need to clarify. Just need to keep up with what is being said
* Review spam folders for anything that dropped in there
* Note: If you have the Kingdom Exchequer emails forwarding to your personal email, the alias does not work reliably. It is best to read and write emails online.

**Weekly**

* There really are no regular tasks that are required each week at this time, however
* Every other week, at the time of this writing, there is an online meeting for the Royals and the Great Officers of State (GOofS). You will report whatever is going on in the Exchequer world at that meeting. Possible reportable “events”
	+ Meetings of the Kingdom Finance Committee (KFC)
	+ Training done at University
	+ Other training done
	+ Quarterly reports due/complete

**Monthly**

* During the first GOofS meeting of the month (or after the quarterly report is completed), provide a financial report, including what has been spent, what is scheduled to be spent, and the available balance.
* Download the bank statements for the primary and PayPal account, and balance them. Do this as close to the beginning of the month as possible. Bank statements are available on the 1st of the month from First Citizens. You’ll need to log in and get them.
	+ The balancing page on the bank statement should be used to document your reconciliation
	+ Sign and date the pdf of the bank statement
	+ Send the reconciled statements and the ledger to the Kingdom Seneschal and the Triton Herald (the Kingdom Finance Committee). Kingdom Seneschal must sign and date the statements and return them for your files.
* Review the Exchequer roster
	+ Check for expiring warrants. Review a month ahead – for example, in January, you should be looking for expiration dates in January and February. Send emails to the exchequers reminding them that their warrant is expiring. If they have not been satisfactory, you’ll be letting them know that you won’t be renewing their warrants, and their group should be finding a new exchequer. Otherwise, you’ll leave it up to them, to renew or step down.
	+ Check for review of books that are due, and “encourage” the Regional to do those reviews
	+ Check for policies that are more than a year old, and remind the exchequer they should be reviewing them annually
* NMR Report
	+ Each month, the Kingdom prepares an NMR report for all events that took place in the Kingdom the prior month, and sends the report and a check to Corporate. The NMR Deputy tracks the events and NMR checks received from the Kingdom groups. She’ll tell me when all reports are in for the month so it is ready for me to do the report.
	+ Kingdom events, I do the NMR report so it gets updated for the NMR Deputy, but I don’t send a check – the amount is simply included in the amount that I send to Corporate.
	+ As of this writing, the NMR Deputy has no access to a convenient First Citizens bank to make deposits, so they are being sent to my address. I’ll send a copy of the check and the report (if it was enclosed) to the NMR deputy so she has it for her records.
	+ If the NMR Deputy does have access to make deposits, they’ll send a report each month with a list of the deposits made, including scans of the checks and scans of the deposit receipts. Note that they must make deposits in person. First Citizens will charge $7.50 for each additional person who has access to make deposits online.

**Quarterly**

* Immediately at the end of the quarter, send out a reminder email to Exchequers@seahorse.atlantia.sca.org that quarterly reports are due at the end of the month. Reminder should include a list of what constitutes a complete report, and any other notifications that you want to send at the time.
* For the Kingdom, when you have balanced the last bank statement from the quarter, begin working on the Kingdom quarterly report. It is best to get this completed as quickly as possible, so you’ll have time to assist others with their reports.
	+ Quarterly Reports – For Kingdom, file
		- Excel spreadsheet
		- PDF that is signed
		- Ledger
		- Event Reports
		- Receipts/invoices for expenditures
		- Bank statements, signed by Seneschal each month
		- Reports from QuickBooks
			* Statement of Activity
			* AP Aging
			* AR Aging
			* Financial Position
			* Trial Balance
			* These go to the shared documents folder, here: login.microsoftonline.com
* Use the checklist to review and track reports being submitted by the groups.
	+ Keep the completed checklist for each quarter. You should use it to remind you of an exchequer’s performance. It is easy to think “oh, they are late again, they are always late”, but you may look at the checklist and see that they are not always late. They may be always on the last possible day, but that is not late, if the report is complete and correct.
* Schedule a meeting of the Kingdom Financial Committee. According to Kingdom Financial Policy, the KFC will meet at least once a quarter. If there is nothing to discuss, and you have not had a meeting within the past 3 months, meet anyway. However, it is very likely that you have met more frequently for event budget approval or disbursement approvals, and an “empty” meeting will not be necessary. Note that email “meetings” to take votes are considered meetings; however, votes may not be done on social media.

**Semiannually**

* Send the Exchequer Roster to the Kingdom Seneschal in the week prior to Coronation. Review it before sending it; it is embarrassing to have the new Monarchs pointing out that this or that warrant is expired.
* Update the form “Warrant – Blank Form” with the new Monarchs’ mundane names for ease in doing warrants.
* Send the Letter to Heirs to the new heirs immediately after Crown Tourney (see Royal Travel folder). You’ll want to review this letter prior to sending it, every time, to make sure that you don’t need to update something.
* Set up the Travel spreadsheet specific to the new heirs (see Royal Travel folder). I copy the spreadsheet being used for the current Monarchs, then remove everything except the stipend amount in field C2, and I put the current fundraiser balance in field G2, and save it under the new heirs’ names in a folder specific to them.
* Move the folder for the outgoing Monarchs to the archive folder.

**Annually**

* Early in December, review the NMR reports to make sure that you have received and deposited all NMR checks. This is the time to get replacement checks, if there is a check outstanding. Don’t assume that the Exchequer didn’t send it – checks do get lost in the mail. Reach out with that attitude and ask about it, and if it has not cleared their bank account, then ask for a replacement check, instructing them to void the original. The goal is to get all checks due in before the end of the year. Remember, if you have been added to the account as a signer, they can send the check to you with one signature and you can be the second signature.
* When the 4th quarter report has been completed and submitted, submit the annual report. This consists of pages 3 and 4 of the quarterly report.
	+ Send to the Chronicler to publish in the Kingdom newsletter. You’ll also want to send this to the GOofS to fulfil your reporting requirements.
	+ Put the report in the folder labeled Annual Reports, which is just under the Kingdom Exchequer level
	+ The Consolidated reports (2) go there also
	+ And finally, post the Kingdom Annual Report and the two Consolidated reports on the Kingdom Exchequer website, Reports page, when Domesday reports are completed.
* Either in the first month of the year, or the last month of the year, meet with the KFC to discuss and vote on the annual budget for the upcoming year.
	+ Some of the budget addresses monies that are in Kingdom funds. Changes to these amounts need to be reflected on the Funds page of the quarterly report.
	+ The Funds page of the quarterly report has two different types of funds: those that are established with the annual budget, so they start again each year; and those that are supported by donations, which roll over from one year to the next. Some types of funds have two different types of income, such as Royal Travel, which has both the budgeted stipend and donations. Each type has a separate line on the Funds page.
* Review the Kingdom Financial Policy to ensure that it is up to date.
	+ If making changes, make them to a Word document in such a way that they can be seen (set to show markups), then meet with KFC to finalize the updates and approve them.
	+ Changed policy then goes to TRM for approval.
	+ Once changed policy is approved by KFC and TRM, send to Corporate Exchequer, who will take policy to BOD for review and approval.
	+ After final approval, post to the Kingdom Exchequer website and send a copy to the Clerk of Law

**As Needed**

* When new Monarchs are crowned, find out their mundane names and update the template for the exchequer financial warrant.
* Complete warrant forms when you receive requests for warrant, and send the form to TRM for signature. The first time you send to a new set of Monarchs, also send them a copy of “How to Save and Sign pdf”
	+ When the signed warrant is returned to you, put a copy in folder Google Drive\Kingdom Exchequer\Warrants\C. Scans of completed warrants and send a copy to the new/renewing exchequer and the appropriate regional exchequer. Update the Exchequer Roster appropriately.
* Review Bank Account Request Forms (BARF) as you receive them to ensure they are complete and correct. Then send them to SCA Exchequer (exchequer@sca.org). Check that
	+ Current form is used
	+ All fields are completed
	+ Expiration dates for signatories being added or kept are 90 days out
* The Corporate Exchequer has established a routine of notifying me when the approval documents have been sent to the bank. When you get that email, forward it to the exchequer involved, just in case their copy has gone into spam. They can then go to the bank. OR, if their bank is First Citizens, they can contact our single point of contact. At this writing, that person is Alvin Bulanadi, alvin.bulanadi@firstcitizens.com.
* If you update the Event Budget and Report Form
	+ Put notes on the change log tab. I usually change the background colors to make it visually different.
	+ Save it with new versioning – I’ve been using the YY – version format
	+ It needs to be updated on this page: <https://exchequer.atlantia.sca.org/forms.php>
	+ The pointer to it on this page needs to be checked by the Kingdom Webminister to ensure it points to the new version: <https://atlantia.sca.org/officers/seneschal/kingdom-event-bids/>
	+ It is a locked form and I strongly recommend you leave it locked. As of this writing, the password is “Jdeke”. Change it at will. Note that you’ll have to select fields to leave locked and unlocked.
	+ Once it has been updated on the webpage, I send an email to let the Exchequers know, because usually if I’ve made changes, it is to fix something.
* Deal with Royal Travel Funds
	+ Review requests for reimbursement (travel vouchers) and the receipts.
		- Make sure TRM actually use a voucher requesting reimbursement, and don’t just send receipts. You will number the voucher, increasing by one each time you get one, for this set of Royals.
		- Make sure there are receipts for everything that you pay.
		- Make sure that all reimbursement requested is “legal” – we won’t reimburse for food or clothing, for example
		- Make sure that mileage and gas receipts are not being used on one voucher. If this is done and there are multiple trips, the Royal should split out the mileage trips from the gas receipt trips. If this is being done and there is one trip, the Royals must write a cover letter explaining – it could be acceptable if, say, They neglected to get receipts on the way to the event and on the return They did get receipts. I encourage Them to get receipts, mileage doesn’t begin to cover the actual expenses.
	+ Document the voucher on the spreadsheet for this set of Royals.
		- If all of the money is covered from what is left in Their stipend, the date will be in column A, the voucher# in column B, and the amount in column C. Columns J and K will be filled out with the check information.
		- If all of the money is covered from the fundraising monies (after the stipend is used up), the date will be in column A, the voucher# in column B, and the amount will go in column F. Columns J and K will be filled out with the check info. *NOTE: by policy, fundraising monies may not be used by the Prince and Princess, They only have access to their stipend monies until They are crowned Monarch. If They use up the entire stipend, They are out of luck until Their Coronation.*
		- If the reimbursement is split – it uses up the balance of the stipend and takes the remainder from the fundraising monies, Columns A, B, C, F, J and K will be filled out. The check amount in K would equal the sum of C and F.
		- If there isn’t money to cover the reimbursement request, fill in using the actual amounts used, not the amounts requested.
	+ Note that at any time you may receive donations for the royal travel fund. Enter them with date in column A, amount in column E, and information about where the funds came from in column H.
	+ Note also that at any given moment you will be maintaining two spreadsheets, one for the current Monarchs and one for Their Heirs. While the stipend columns on each spreadsheet are unique to that couple, the fundraising columns will have cross-over. So if you receive a donation, it gets recorded on both spreadsheets. If a check is written that debits the donated funds, it must be entered on both spreadsheets, so the debit is reflected on both. If a check is written that only debits the stipend, it will be entered only on the spreadsheet for that set of Royals.
	+ And finally, every donation to the royal travel fund must be added to the funds page on the quarterly report. Every check written from the stipend OR the donated fund must be decremented from the funds page on the quarterly report. All actions with royal travel money will make changes to one or two spreadsheets and the quarterly report funds page. With Royal travel, there is quite a bit to keep up with.
* Any time you write a check for an item that has a fund established for it on the quarterly report, be sure to decrement that fund on page 14. You’ll want to determine some way to annotate those expenses on your ledger, and also to mark them when you have updated the fund, so you keep the fund amounts accurate.
* Any time you get a donation for an item that has a fund established for it on the quarterly report, be sure to increment that fund on page 14. Again, you’ll want to determine some way to annotate this income on your ledger and mark it when the fund has been updated on the quarterly report.

**Events**

* Budgets for events run by the Kingdom require a vote of approval by the KFC. The Event Bid Committee will send the budget they selected from those submitted.
* Budgets for Kingdom-level events that are sponsored by a group other than the Kingdom do not require a vote of approval by the KFC, however, the Event Bid Committee should still send the budget they selected from those submitted for review by the KFC.
* When the KFC approves the event budget, the Seneschal and Exchequer sign it, and return it to the Event Bid Committee. A copy must be filed with the Kingdom documents.
* Exchequer will write checks as needed for Kingdom events run by the Kingdom
* The person acting as reservationist for a Kingdom event that is run by the Kingdom needs a copy of the deposit slip for the primary account so they can make deposits as money comes in.
* If SCA-rs or PayPal is being used for any event, whether it is a Kingdom-level event or not, the Kingdom Exchequer gives approval for the group to use such electronic payment. Approval is based on the group being current in their paperwork: quarterly reports, financial policy, signature cards, etc.
* The Kingdom should receive the event reports for all Kingdom-level events whether the event was run directly by the Kingdom or sponsored by another group. The groups are NOT good about getting the report to the Kingdom Exchequer. Once you get your hands on it, send a copy to the Event Bid Committee for their records
* If an event is run by the Kingdom, the Kingdom Exchequer is responsible for doing the NMR report within 10 days of the event. The report is sent to the NMR Deputy. No check is sent, but the amount of NMR for such an event is included in the check that is sent each month to Corporate.
* There is an Excel spreadsheet in the Kingdom folders at the header level: “Kingdom Event Attendance”. This should be updated when event reports are received.