

Thank you for your support of Girl Scouting and for taking on the important task of troop/group banking. To better support you in this role and to protect our girls' funds, here are GSCCC's Policies and Procedures as they relate to troop/group bank accounts.

- All bank accounts must be opened at a Council approved bank, there are no exceptions.
  - Wells Fargo      Mechanics Bank      US Bank      Bank of the Sierra

Each bank has their own process regarding how to open accounts—your Service Unit Treasurer or Manager will assist you with the Council's Bank Account Certificate of Authorization (BACA) process.

- All bank account signers must be current registered Girl Scout members and have cleared the *live scan* for the council. Those that do not pass may not sign on troop or service unit accounts.
- All signers must also pass the bank's criminal background check (performed by the bank after you submit your paperwork). Those that do not pass may not sign on troop or service unit accounts.
- All accounts must be opened using GSCCC's Tax ID number and under GSCCC's name, which is on our BACA form. The service unit will assist in this process, to ensure the correct information is listed on your troop account.
- At least 3 signers are required on all bank accounts (2 from the troop/group and 1 from the SU, Treasurer or Manager). They may not be related by marriage, relationship, or biology. These volunteers provide oversight and review to ensure funds are spent according to Volunteer Essentials.
- No checks should be signed by the payee to whom the check is being issued. In this case, one of the other authorized signers should sign the check.
- Any check over \$300.00 is required to have two signatures.
- Troops/groups may have debit cards issued in connection with their bank account with a limit not exceeding \$500 per day. Debit cards may be used for approved Troop/group and Council activities according to Volunteer Essentials. Debit cards are encouraged to be used for all online payments and Girl Scouts activities.
  - No cash withdrawals allowed with the troop debit card.
- All statements must be sent to the service unit address. The SU Treasurer will review statements and then provide them to the troop at the SU meetings. Online banking is permitted and encouraged.
  - Troop/group account check address blocks should read:  
GSCCC  
Troop Number 1111 (put in your 5-digit troop number) (or Group Name eg. Day Camp)  
Address as designated by Service Unit (please ask your SU Manager for this information)
- All receipts must be kept and available for review by the service unit – receipts/records must be retained for 4 years while bank statements/checks retained for 7 years.
- Troops/groups must annually submit the Troop Financial Report to Council through the Volunteer Toolkit (VTK), no later than September 30.
  - They must upload their current year August statement with their report.

### Managing Troop Funds:

- Funds should only be used for troop/group expenses/activities, which may include badges, patches, uniforms, books, supplies, registration fees, activity fees, leader training expenses, and similar troop/group expenses.
- Girls in the troop should learn about and be involved in the management of troop funds (for example, deciding how to spend cookie money).
- Troop/group funds must never be used by leaders/signers for personal expenses.
- Receipts and a clear description of the expense is to be maintained for all purchases.
- Deposits should be made in a timely fashion. A record of the source of the funds should be maintained.
- Checks received from product sale customers should only be accepted from people known to the troop and have a driver's license number and phone number written on the check.
- If the troop/group receives a returned check, GSCCC will assist with collection of returned check. GSCCC will not reimburse the troop/group for the amount of the check, or any fees related to the returned check.
- GSCCC, either directly or through the SU, has the right to audit troop/group checking accounts at any time or may freeze and/or close accounts if there is concern that funds are being abused.

### Accounts with no activity:

- Troop bank accounts with no activity for the prior 12 months will be closed. Any remaining balance will be transferred to the SU or to the council.

**If the troop/group disbands:**

- Upon disbanding of a troop, complete a “Disbanded Troop” form, with a final bank statement, and submit it to GSCCC.
- Funds remaining in the account should never be divided and given to the girls or the adult volunteers.
- All expenses/debts must be paid.
- Prior to closing the bank account, as determined by the girls in the troop. any troop funds remaining may be donated to:
  1. Another troop
  2. To your Service Unit
  3. The Juliette Low World Friendship fund
  4. The GSCCC Financial Assistance fund
  5. Travel Scholarship for Troops and Girls
  6. Baurle College Scholarship for Girls
  7. Items purchased for another Non-Profit
- Once a troop/group has disbanded, if no direction has been provided to the SU or Council, any residual funds will be transferred to the Service Unit.
- If some of the girls are remaining in Girl Scouts, any remaining funds (after expenses/debts have been paid) should be divided evenly by the number of girls remaining and moved to the girls’ new troop account.
- Girls that decide to become a Juliette will not receive monetary funds from their prior troop or program credits.
- Cash or Gift Cards are NOT to be distributed to the girls or adult volunteers. Gift cards are considered cash.

Thank you for adhering to these policies. GSCCC reserves the right to step in and close accounts if there is misappropriation or policy violations. If you have any questions, please feel free to email GSCCC at [info@girlscoutscce.org](mailto:info@girlscoutscce.org).