

Procedure for Managing SCAR Finances

1. The Executive Director of SCAR has overall responsibility for the management of SCAR finances.
2. The SCAR Executive Officer manages the SCAR bank accounts on a daily basis and reports to the Executive Director as required.
3. The Executive Director and the Executive Officer are authorized signatories on all SCAR bank accounts.
4. The Executive Director will issue letters and invoices to Full and Associate Members of SCAR each December for the payment of National Contributions to SCAR for the following year.
5. The Executive Director will authorize annually in September the University of Cambridge to pay the salary and associated costs of the SCAR Administrative Assistant while the SCAR Administrative Assistant continues to be employed by the University on behalf of SCAR.
6. The Executive Officer will ensure that the SCAR account with the University of Cambridge has sufficient funds to meet the costs of employment of the SCAR Administrative Assistant and other such payments (office supplies, equipment and services) that are made from that account.
7. The firm of accountants, Peters Elworthy & Moore, will serve as the SCAR payroll agency for payment of the salaries of the Executive Director and the Executive Officer.
8. The President of SCAR shall, by annual letter on 1 December, authorize Peters Elworthy & Moore to prepare the documentation, including tax, national insurance and pension, for monthly payment of the salaries of the Executive Director and the Executive Officer.
9. Based on the salary statements issued by Peters Elworthy & Moore, the monthly pay cheque for the Executive Director shall be signed by the Executive Officer and the monthly pay cheque for the Executive Officer shall be signed by the Executive Director.
10. In February each year, the Executive Director shall instruct Peters Elworthy & Moore to conduct an annual audit of the SCAR accounts to the extent required under British law.
11. The Executive Director shall authorize re-imbusement of expense claims by the Executive Officer and the Administrative Assistant and shall sign the cheques. The Executive Officer may also sign the cheques payable to the Administrative Assistant if authorized by the Executive Director.
12. The Executive Officer shall authorize re-imbusement of expense claims by the Executive Director and shall sign the cheques.
13. In the case of a dispute between the Executive Director and the Executive Officer over the re-imbusement of expenses, either the Executive Director or the Executive Officer shall refer the matter to the Vice President responsible for Finance. If the matter is still disputed, the Vice President responsible for Finance shall refer the matter to the President of SCAR, whose decision is final.

14. The *Procedures for Managing SCAR Secretariat Budget Allocations* are given in Appendix 1 to this document.

Appendix 1

Procedures for Managing SCAR Secretariat Budget Allocations

1. This Appendix describes the procedures to be followed by the Executive Director for managing the budget allocations in the annual SCAR Budget for the operation of the SCAR Secretariat, meetings of the Executive Committee and all other SCAR activities with a budget allocation that are not the responsibility of Chief Officers or other Chairmen.
2. The Executive Director shall authorize all financial transactions for the operation of the SCAR Secretariat. The Executive Director may delegate this authority to the Executive Officer or the Administrative Assistant up to certain specified amounts.
3. The Executive Officer will maintain a financial statement of budget, income and expenditure relating to all such transactions.
4. The Executive Director may re-allocate amounts for activities within the total allocations but must advise the Executive Officer of any such re-allocations with a brief supporting argument.
5. Requests for funds in excess of the overall budget allocation, to support additional, unplanned activities or expenses, must be made to the Vice President who chairs the Standing Committee on Finance for approval. Each such request must be accompanied by a brief supporting argument.
6. The Executive Director may propose to the Vice President who chairs the Standing Committee on Finance that partially or totally unspent allocations in any one year are carried forward to the following year. A brief supporting argument must be presented for each case, and the Vice President who chairs the Standing Committee on Finance will determine whether or not the request shall be approved.
7. It is preferable, but not essential, that requests are NOT made to carry allocations forward from one SCAR 2-year budget cycle to the next.
8. In the case of any disagreement between the Executive Director and Vice President who chairs the Standing Committee on Finance regarding requests for funds in excess of the overall budget allocation or for the carrying forward of allocations, the President of SCAR will act as arbitrator.

SCAR Executive Committee
July 2005