# Girl Scouts of Central Maryland Policies

## TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOARD OF DIRECTORS STATEMENT</td>
<td>2</td>
</tr>
<tr>
<td>Defining Policies and Procedures</td>
<td>2</td>
</tr>
<tr>
<td>COUNCIL POLICIES</td>
<td>2</td>
</tr>
<tr>
<td>Child Abuse Prevention and Neglect Policy</td>
<td>2</td>
</tr>
<tr>
<td>Anti-Bullying Policy</td>
<td>3</td>
</tr>
<tr>
<td>Harassment</td>
<td>3</td>
</tr>
<tr>
<td>Sexual Abuse Prevention Policy</td>
<td>3</td>
</tr>
<tr>
<td>Firearms, Weapons and Fireworks Policy</td>
<td>4</td>
</tr>
<tr>
<td>Non-Smoking Policy</td>
<td>4</td>
</tr>
<tr>
<td>Social Media Communications</td>
<td>4</td>
</tr>
<tr>
<td>Substance Abuse and Alcohol Policy</td>
<td>5</td>
</tr>
<tr>
<td>Transportation of Members Policy</td>
<td>5</td>
</tr>
<tr>
<td>Whistleblower Policy</td>
<td>5</td>
</tr>
<tr>
<td>Conflict Resolution</td>
<td>5</td>
</tr>
<tr>
<td>VOLUNTEER MANAGEMENT SYSTEM POLICIES</td>
<td>6</td>
</tr>
<tr>
<td>Membership Standards</td>
<td>6</td>
</tr>
<tr>
<td>Male Volunteers</td>
<td>6</td>
</tr>
<tr>
<td>Volunteer Membership Ratio Standards</td>
<td>6</td>
</tr>
<tr>
<td>Criminal Background Check</td>
<td>6</td>
</tr>
<tr>
<td>Appointment</td>
<td>7</td>
</tr>
<tr>
<td>Support</td>
<td>7</td>
</tr>
<tr>
<td>Training</td>
<td>7</td>
</tr>
<tr>
<td>Recognition</td>
<td>7</td>
</tr>
<tr>
<td>Reappointment</td>
<td>7</td>
</tr>
<tr>
<td>Release</td>
<td>7</td>
</tr>
<tr>
<td>FINANCIAL ACCOUNTABILITY POLICIES</td>
<td>8</td>
</tr>
<tr>
<td>Financial Accountability Overview</td>
<td>8</td>
</tr>
<tr>
<td>Financial Accountability</td>
<td>8</td>
</tr>
<tr>
<td>Volunteer’s Role in Troop/Group and Service Unit Financing</td>
<td>8</td>
</tr>
<tr>
<td>Financial Reporting Policy</td>
<td>8</td>
</tr>
<tr>
<td>Debts Incurred by Volunteers</td>
<td>9</td>
</tr>
<tr>
<td>Year End Balance in Troop/Group Treasuries</td>
<td>9</td>
</tr>
<tr>
<td>Disbanded Troop Funds</td>
<td>9</td>
</tr>
<tr>
<td>Troop/Group Money Earning Policy</td>
<td>9</td>
</tr>
<tr>
<td>Girls’ participation in both council-sponsored product sale activities and group money earning projects is based on the following:</td>
<td>10</td>
</tr>
<tr>
<td>ADDENDUM</td>
<td>11</td>
</tr>
</tbody>
</table>
BOARD OF DIRECTORS STATEMENT

This document contains Council Policies and procedures related to members. These policies and procedures were approved by the Board of Directors of Girl Scouts Central Maryland in 2015. All policies are subject to ongoing review and revision by the Board of Directors. Girl Scouts of Central Maryland (GSCM) reserves the right to refuse reappointment, dismiss or exclude affiliation with GSCM any volunteer who refuses to conduct herself/himself in a manner that is consistent with the principles of the Girl Scout Movement, or who violates any policies of Girl Scouts of the USA or GSCM.

Defining Policies and Procedures
A policy is an established position that must be followed. Policies provide consistency of actions, gives direction, and minimizes the need for risk management. Difficulty or inconvenience in carrying out the requirements of a policy shall not be used as an excuse for not adhering to the policy.

Girl Scouts of Central Maryland’s Board of Directors may make, change or adapt our Council Policies. GSCM executive management has discretion to interpret and apply the policies. Volunteers and service units may not make, change or adapt the Council Policies. The Council Policies exist for the protection of all Girl Scout members. Adherence to all GSCM policies ensures a consistent and safe quality volunteer experience and outcomes-based program delivery for girls.

A procedure describes the course of action to carry out a particular policy.

COUNCIL POLICIES

The following policies are to be used in conjunction with Girl Scouts of the USA’s Blue Book of Basic Documents, Safety Activity Checkpoints, Volunteer Essentials manual and GSCM Bylaws. It is also expected that all Girl Scout members act within the guidelines of the Girl Scout Promise, Law and Mission. The language in the Council Policies is not intended to create an expressed or implied contract or employment relationship between GSCM and its volunteers. Both GSCM and the volunteer are free to terminate the volunteer relationship with or without cause. GSCM’s Board of Directors reserves the right to modify, change, disregard, suspend, add to or cancel at any time, without written or verbal notice, all or any part of the Council Policies’ contents as it deems appropriate. GSCM executive management has discretion to interpret and apply the policies.

Equal Opportunity/Nondiscrimination Policy
In order to provide equal volunteer opportunities to all individuals, there shall be no discrimination on the basis of race, color, religion, sex, gender identity and expression, age, national origin, sexual orientation, marital status, learning disability and physical or mental disability, ancestry, genetic information or any other class protected by applicable state or federal law, by or toward any employee, volunteer, member or girl. GSCM affirms its commitment to comply with all applicable state and federal laws and regulations with respect to its programs, activities and service to girls and volunteers. GSCM is committed to assuring inclusion of all population groups within its jurisdiction, and is committed to extending the opportunity of Girl Scouting in the recruitment, selection, placement, development and recognition of girls and volunteers in all communities within its jurisdiction. GSCM welcomes the participation of all girls and volunteers and will make reasonable accommodations to persons with disabilities. Girls and volunteers requiring reasonable accommodations to fully participate in Girl Scouting should contact their GSCM Membership Specialist.

Child Abuse Prevention and Neglect Policy
Child abuse and neglect are unlawful acts, and is against the council’s policy for any volunteer, male or female, to physically, sexually, mentally, emotionally, or verbally abuse or neglect any girl member. The council supports and maintains an environment free of child abuse and neglect.
Under § 5-705 of the Family Law Article, Annotated Code of the State of Maryland, any person who has reason to believe that a person has been subjected to abuse or neglect has a duty to report the suspected abuse or neglect.

In complying with the mandate to report, the person making the report or participating in the investigation is given immunity from criminal or civil liability when that person, in good faith, makes a report. All reports will be kept confidential to the extent reasonably practicable.

The council reserves the right to refuse membership or reappointment, and to exclude from affiliation with the council, any volunteer or individual associated with GSCM who is suspected of past or present child abuse or neglect or who has been convicted of child abuse or neglect.

**Procedure for Reporting Child Abuse and Neglect**

If you have reason to believe that a child has been abused or neglected you must immediately notify the Chief Operating Officer of GSCM or her designee at chiefoperatingofficer@gscm.org and complete a GSCM Incident Report.

**Anti-Bullying Policy**

Girl Scouts of Central Maryland expects that all employees, volunteers, members, girls and adults will treat each other in a civil manner, with respect for differences and within the facets of the Girl Scout Promise and Law. Girl Scouts of Central Maryland is committed to providing a safe environment that is free from bullying and cyber bullying. "Bullying" is defined as the repeated use of a written, verbal, electronic expression or a physical act or gesture or any combination thereof, that: (i) causes physical or emotional harm or damage to property; (ii) places a person in reasonable fear of harm or of damage to his or her property; (iii) creates a hostile environment at Girl Scout related activities; (iv) infringes on the rights of a participant at Girl Scout related activities; or (v) materially and substantially disrupts Girl Scout related activities. “Cyber-bullying” is bullying through the use of technology or any electronic communication, and includes, but is not be limited to, computers, cell phones, and the Internet.

Girl Scouts of Central Maryland will not tolerate any unlawful or disruptive behavior, including any form of bullying, cyber bullying or retaliation, in our troop/group meetings, on properties, at camps, or in any Girl Scout related activities. Girl Scouts of Central Maryland will investigate promptly all reports and complaints of bullying and retaliation, and take prompt action to end that behavior and restore a sense of safety to all involved. This commitment is an integral part of our comprehensive efforts to promote girl leadership, and to prevent and eliminate all forms of bullying and other harmful and disruptive behavior that can impede that process.

**Harassment**

Girl Scouts of Central Maryland strictly prohibits hostility in any form by or against girl members, volunteers, employees, visitors, and anyone else having some involvement with GSCM. Hostility under this policy is considered to include physical violence as well as harassment, intimidation, stalking, coercion, display of weapons, threats, and talking or joking about hostility whether in person or through some other means of communications such as writing, telephone, voice mail, or electronic mail. This policy applies to all volunteers at all facilities occupied by GSCM or off premises if involved in activities for GSCM. The council expressly prohibits any form of harassment on the basis of race, color, religion, sex, age national origin, and disability, marital status, citizenship, ancestry, veteran status, or any other characteristic protected by federal, state, or local law.

Girl Scouts of Central Maryland reserves the right to dismiss or refuse participation to a girl or if she or her parent/guardian displays hostile actions to other girls, volunteers or staff.

**Sexual Abuse Prevention Policy**

Girl Scouts of Central Maryland is committed to providing an environment in which relationships are characterized by dignity, courtesy, respect and equitable treatment. It is the policy of GSCM to provide an environment that is free of sexual abuse and harassment and that safeguards the health and well-being of all employees, volunteers, members or girls.
Girl Scouts of Central Maryland will not condone or tolerate any activities which violate this policy. Actions which violate this policy include, but are not limited to, the following:

- Overt displays of sexual activity;
- Sexual harassment of any form;
- Sexual advances or sexual activity between volunteers and girl members;
- Use of the Girl Scout name, related activities, publications, and/or facilities as vehicles for public or private promotion of any form of sexual practice;
- Infliction of sexually abusive behavior upon girl members, including sexual touching and bodily contact, exhibitionism, voyeurism and/or involving of girl members in pornographic materials;
- Infliction of physically abusive behavior or bodily injury upon girl members;
- Physical neglect of girl members, including failure to provide adequate safety measures, care and supervision in relation to Girl Scout activities; or
- Emotional maltreatment of girl members, including verbal abuse and/or verbal attacks.

**Procedure for Reporting Sexual Abuse**

If you have reason to believe that a sexual abuse has occurred you must immediately notify the Chief Operating Officer of GSCM or her designee at chiefoperatingofficer@gscm.org and complete a GSCM Incident Report.

**Firearms, Weapons and Fireworks Policy**

The use and/or possession of any firearms and weapons on GSCM properties are strictly prohibited except by law enforcement officers. The use and/or possession of fireworks on GSCM properties are strictly prohibited. Firearms, weapons and fireworks are not to be used in any Girl Scout activity.

Use and/or possession of any firearms and/or weapon and/or fireworks on GSCM properties will result in immediate disciplinary action, up to and including release or termination from appointment.

**Non-Smoking Policy**

Girl Scouts of Central Maryland maintains a non-smoking environment in and at all Girl Scout activities and sites, including transportation to and from such sites and/or activities. Smoking must not take place within the view of any girls and not within any GSCM facilities or properties.

**Social Media Communications**

Troops/groups and service units may create a website and/or use social media to promote Girl Scouting or communicate with members. When creating websites or using other forms of social media, including, but not limited to, Facebook, Twitter, Pinterest, Instagram, Tumblr, at least one adult GSCM member must be an “owner” of the accounts and/or website.

Troops/groups and service units using social media must adhere to the age requirements established by social media sites. All minor Girl Scouts must obtain parental permission to use the troop/group website or social media accounts and must have a photo release on file with their troop/group or service unit. Girl family members/guardians must be invited to become members of all troop/group and service unit social media accounts and given links to any troop/group websites.

When creating a new website or social media account, troops/groups and service units should contact the GSCM Communications Department for guidance. All volunteer and/or girl created social media accounts should be clearly identified as belonging to a particular troop/group or service unit and state they are maintained by volunteer(s) and/or girl(s) and are not the official site of GSCM. Practice diligence to ensure that groups joined or linked to have standards consistent with Girl Scouts and ensure the messages posted do not conflict with Girl Scout positions.
Substance Abuse and Alcohol Policy
Girl Scouts of Central Maryland has an obligation to its girl members and their families/guardians, volunteers and staff to maintain a drug free and alcohol free environment. GSCM prohibits: use, possession, transfer or sale of illegal drugs, improper use of legal drugs (such as those obtained through prescriptions), use of alcohol, or being under the influence of alcohol, when in the presence of girls or when carrying out a Girl Scout program or event designed primarily for girls.

Any volunteer engaged in the use, possession, transfer or sale of illegal drugs; the improper use of legal drugs; the use of alcohol; or who is under the influence of alcohol during the time they are volunteering for GSCM is subject to immediate release from their volunteer position. Any volunteer engaged in giving illegal drugs or alcohol to a girl(s) will be immediately released from their volunteer position and may be reported to the authorities.

Alcohol may be served at primarily adult-only fundraising/donor events or gatherings with prior authorization from the GSCM CEO. The CEO, at her/his discretion, may provide authorization for alcohol to be served on GSCM properties when the properties are being rented by individuals/groups/organizations (such as facilities rentals for weddings, parties, etc.).

Transportation of Members Policy
It is GSCM policy that transportation of any member to and from council approved activities is done in accordance with applicable law and as outlined in Volunteer Essentials. Drivers are required to have a valid driver’s license, insurance, a properly registered vehicle, and be at least 21 years of age to transport girls. Personal vehicles used to transport members should be in safe condition and good working order. Drivers must observe all safety, traffic, and criminal laws related to operation of the vehicle, including laws relating to the use of electronic devices while driving. Any illegal, dangerous, or other conduct while driving that would tend to place the lives or property of others at risk is prohibited.

Whistleblower Policy
A whistleblower, as defined by this policy, is a volunteer or Girl Scout member who reports an activity that she/he considers to be illegal or dishonest. The whistleblower is not responsible for investigating the activity or determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities covered by this policy include violations of federal, state or local laws; billing for services not performed or goods not delivered; fraud, corruption, or by state whistleblower statues; and other fraudulent financial reporting.

It is the responsibility of all volunteers or Girl Scout members to report ethics violations or suspected ethics violations in accordance with this Whistleblower Policy. No volunteer or Girl Scout member who in good faith reports an illegal or dishonest activity shall suffer harassment, retaliation or adverse consequence.

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice or a violation of the code of conduct.

Procedure for Reporting
Concerns should be submitted in writing to the CEO/COO or directly to the Chair of the Audit Committee, Girl Scouts of Central Maryland 4806 Seton Dr. Baltimore MD 21215. Please note that this reporting mechanism is only applicable to the type of conduct described herein; please refer to other GSCM policies for the appropriate reporting mechanism for child abuse or neglect. All other concerns should be submitted in writing to the Chief Operating Officer at chiefoperatingofficer@gscm.org.

Conflict Resolution
Volunteers are encouraged to speak up when they have a concern or complaint about how the application of a GSCM policy has affected them, or if they have any concerns about any aspect of their volunteer work. Girl
Scouts of Central Maryland has an open door policy which provides access to any member of management within a volunteer’s area of activity and to whom a volunteer wishes to express a concern. If you are not satisfied with the way you are treated concerning any aspect of your volunteer work or the administration of a rule, plan, or policy, take the initiative to speak with the appropriate staff person. If you do not feel that the complaint has been adequately addressed, raise the issue with the Director of Membership and Volunteerism at directorofmembership@gscm.org.

VOLUNTEER MANAGEMENT SYSTEM POLICIES

We maintain that the strength of the Girl Scout Movement rests in the volunteer leadership of its adult members. It is through this volunteer leadership that the Movement serves girls. Girl Scouts of Central Maryland consists of volunteers who strengthen GSCM through two distinct types of service: operational volunteers and policy-making volunteers. Operational volunteers (e.g. service unit members, troop volunteer members, etc.) are those involved in carrying out the specific, measurable objectives of GSCM, which have been developed within the framework of the organization’s goals as adopted by the Board of Directors. These volunteers are ultimately accountable to the CEO. Policy-making volunteers include officers, board members, board committee members, and board nominating and development committee members. While volunteers are not employees of GSCM, they are key contributors to the success of the GSCM mission, and are also obligated to comply with and conform to all GSCM and GSUSA policies pertaining to volunteer service.

Girl Scouts of Central Maryland will provide every volunteer with resources through the Volunteer Management System including Recruitment, Screening, Appointment, Support and Recognition.

Membership Standards
All volunteers participating in the Girl Scout Movement shall meet GSUSA membership standards, shall be registered through the council as members of the Girl Scout Movement, shall agree to abide by the policies and principles of GSUSA and the Girl Scout council, and shall individually pay the annual membership dues, except those adults who are working in a temporary advisory or consultative capacity.

Volunteers who work directly with girls and/or handle funds must have completed the Volunteer Application Process and pass a background check every three years.

Male Volunteers
Girl Scouts of Central Maryland wishes to encourage male adult volunteers and to enhance the experience of our male volunteers. Safety has always been a primary concern for Girl Scouts. To avoid even the appearance of impropriety and for the protection of leaders/advisors as well as the girls, it is GSCM practice that at all Girl Scout sponsored activities there will be at least two adults, one of whom must be a female registered as a Girl Scout adult volunteer. For males to participate in overnight events they must follow the guidelines below:

- Males will have a separate, designated sleeping area,
- Males will have separate, designated sleeping and bathroom facilities, or designated bathroom times.

Volunteer Membership Ratio Standards
There must be at least two independent adults (not related to or married to each other) present at all troop/group meetings, events, trips and troop camping trips and one of the adults must be female. At least one trained adult must be present at every troop/group meeting, activity and/or trips.

Criminal Background Check
Girl Scouts of Central Maryland must obtain information deemed necessary to complete a criminal background screening in order to safeguard the health, safety and general well-being of the girls we serve. Prior to having any contact with girls or their personal information or managing funds, volunteers are required to complete a criminal background screening. For some volunteer positions, further screening may be required including reference checks. Volunteer candidates whose records indicate a history of child abuse, violent crime or sexual crimes will be denied a position. At the discretion of GSCM, volunteer candidates may be denied a position due to financial irresponsibility, drug and alcohol related offenses, or other serious offenses or history
that would reflect adversely upon the organization, its mission or the safety of girls. Decisions regarding permitting volunteers with criminal histories to serve are made on a case-by-case basis based upon an individual’s particular circumstances.

**Appointment**
All volunteer appointments are made at the sole discretion of GSCM. Every potential volunteer is selected and appointed by an administrative volunteer designated by GSCM and/or GSCM staff. Every attempt will be made to place operational volunteers in positions that meet both their needs/interest and the needs of GSCM. In instances where this is not possible, the needs of GSCM will take precedence over the needs of the individual. Individuals not placed in a position for which they applied may be recommended for other positions; they may also request reassignment.

**Support**
Girl Scouts of Central Maryland will support all volunteers in their volunteer roles in the following ways:
- Provide a contact person (staff or volunteer) to answer questions/give direction via telephone, direct contact or email
- Offer volunteer training, CPR/First Aid and outdoor skills
- Provide start-up support for new troops/groups
- Provide ongoing support to various pathways, service units and/or events

Provide safety guidelines detailed in [Volunteer Essentials](#) and [Safety Activity Checkpoints](#)

**Training**
Each volunteer is required to complete training courses designated for her/his position. Training courses ensure each volunteer has the knowledge and skills needed to perform successfully in the position for which they have been appointed. Girl Scouts of Central Maryland outlines training course requirements essential for each volunteer in their volunteer position description. Refusal or inability to participate in the required courses can result in a volunteer’s release from, or non-appointment to, a position.

**Recognition**
Girl Scouts of Central Maryland values the contributions of its volunteers and recognizes their service through various avenues. The formal [GSCM volunteer recognition system](#) is consistent with the most current GSUSA guidelines.

**Reappointment**
Girl Scouts of Central Maryland has the right to refuse reappointment. Reappointment of all volunteers is done by either an administrative volunteer designated by GSCM and/or GSCM staff. Reappointment is contingent on acceptance of position accountabilities, expectations, and time commitment as outlined in the volunteer agreement.

**Release**
Either the council or the volunteer may initiate the conclusion of a volunteer’s services. A volunteer is requested to give as much notice as possible when leaving. Situations may arise that make it necessary to require that an individual no longer provide volunteer services. The council may release an individual at any time, without prior notice, for any reason, including, but not limited to:
- Restructuring of positions or elimination of the volunteer position in which the individual serves;
- Discrimination against or harassment of anyone associated with the council in violation of the GSCM’s policy;
- Violation of the abusive conduct policies, including threatening, intimidating, or coercing girls or adults;
- Possession of drugs, narcotics, or intoxicants, while serving as a Girl Scout volunteer;
- Possession of weapons while serving as a Girl Scout volunteer;
- Any form of sexual harassment or sexual misconduct;
- Theft, pilfering, fraud or other forms of dishonesty;
• Gross negligence;
• Malicious gossip or derogatory attacks concerning anyone associated with the council;
• Other forms of immoral, unethical, or grossly improper conduct; or
• A volunteer's inability or failure to perform the tasks requested, or the refusal to comply with council or GSUSA policies;
• Misappropriation of any Girl Scout troop/group funds;
• Failure to cooperate in any type of financial review of a troop/group or service unit account
• Failure to pay product sales bill
• Inability or failure of the volunteer to complete the requirements for the position
• Listed in the sex offender registry of any state or conviction of a sexual or related offense
• Failure to comply with GSCM or GSUSA policies.

A volunteer can only be released by a GSCM staff member. Any volunteer who is released from her/his Girl Scout position may continue her/his membership with GSUSA unless it is determined that she/he is not able to meet the membership requirement related to accepting the principles and beliefs of the organization or to support the mission and values of the organization.

FINANCIAL ACCOUNTABILITY POLICIES

Financial Accountability Overview
All troops/groups are required to have a bank account and submit the bank information to the Service Unit Manager or designee within 45 days after the first troop meeting. All bank accounts must have three unrelated signatures on the account. All bank accounts must be held in the name of Girl Scouts of Central Maryland. They should be set up in the following format: “Girl Scouts of Central Maryland (GSCM), Troop/Group #_.” The Council’s federal ID number 52-0780207 must be used when opening the troop bank account.

Financial Accountability
Those assuming responsibility or oversight of any Girl Scout monies within GSCM are accountable to GSCM for all troop/group funds. All adults handling money must be registered members of GSCM and have completed a volunteer application and background check.

Volunteers are responsible for complying with all financial, fundraising and money-earning policies and procedures including those related to, but not limited to: money handling, banking, record keeping, timely reporting, money-earning activities and end of year financial reporting. Girl Scout troop funds cannot be co-mingled with personal accounts and all troop funds must be deposited into the troop/group account.

Volunteer’s Role in Troop/Group and Service Unit Financing
The account signers must periodically inform parents and girls of the troop’s/group’s financial status. All registered adults in the troop/group have the responsibility and right to review the troop’s/group’s financial books to ensure accuracy in accounting. All registered adults with the troop/group should ensure that accurate records of income and expenditures are maintained and reported regularly at the troop/group meeting.

Service Unit Treasurers must give a regular report of income and expenses at service unit meetings. The Service Unit Treasurer is also responsible for following the Annual Service Unit Financial Report Worksheet and must complete, and submit the Annual Service Unit Financial Report to the GSCM designated staff person no later than June 15 of each year.

Financial Reporting Policy
Girl Scouts of Central Maryland staff or authorized volunteers have the right to conduct a mid-year financial review of any troop/group or service unit accounts to ensure that they are on track to meet their financial year-end goals. In addition, each troop/group and service unit is required to submit an Annual Troop Financial Report/Annual Service Unit Financial Report Worksheet and a copy of the most recent bank statement to the
assigned GSCM staff member no later than June 15. Girl Scouts of Central Maryland may require, at its sole discretion, troop/groups and service units provide more frequent financial reporting.

**Debts Incurred by Volunteers**
A “debt” is defined as: a check written for insufficient funds, unpaid product sale funds to the organization or the troop/group, non-payment of fees promised and any other amounts owed to the organization for products or services. Debts to GSCM or debts incurred in the name of the troop to outside vendors, banks or for services rendered which become past due will be processed for collection. Unpaid funds collected for product sales or events or misuse of troop/group, service unit or the organization's funds are considered mishandled funds.

When a debt is incurred, individuals may be released from volunteer positions and/or subject to legal action, including but not limited to potential criminal prosecution, for misappropriation of funds. A volunteer who repays a past due debt may be re-appointed as a volunteer, but will not be allowed to hold a money handling or leadership position.

**Year End Balance in Troop/Group Treasuries**
Troops/groups may carry over balances in the troop/group treasury from one year to the next. Funds from a troop/group treasury should never be spent down frivolously or given directly to girls. Troop/group money benefits the entire troop/group and is not owned or tracked for individual girl use.

Acceptable reasons for using or maintaining a balance in a troop/group treasury include:
- Payment of individual membership registration fees for returning or new members
- Gifts for bridging girls, such as program-level materials (Journeys Girl Books or The Girl’s Guide to Girl Scouting), or uniform components such as sashes or vests
- Saving for major or extended trips
- Registering for troops'/groups' activities in the next membership year

**Disbanded Troop Funds**
Remaining money in disbanded troop funds does not belong to individual girls or volunteers and may not be refunded to them. Money may not be disbursed to another organization or charity in order to empty the treasury.

When a troop disbands and the girls remain in Girl Scouts, send checks to each of the troop(s) where the girl(s) will be transferred to (this should leave a zero balance in the account). Ensure all outstanding transactions have been cleared before contacting the bank to close the account. Contact the Service Unit or a GSCM Membership Specialist, to inform them that the account is closed. In the event that the troop disbands and all the girl members leave Girl Scouts, the remaining troop funds will be disbursed to the service unit treasury to be used for financial assistance or new troop start-up funds.

Close the account and obtain a bank check payable to GSCM. Give the check, marked with the notation “Disbanded troop #_” to the Service Unit or a GSCM Membership Specialist.

All bank accounts and inventory from disbanded troops/groups must be turned over to the Service Unit or Membership Specialist within 45 days.

**Troop/Group Money Earning Policy**
Girls earn money in two ways:
- **The Girl Scout Cookie** program is open to all Girl Scouts. All girl members who take part in any pathway in Girl Scouts (troop, camp, travel, etc.), including Daisies, are eligible to participate in council–sponsored product sale activities, with volunteer supervision.
- **Group Money-Earning** refers to activities organized by the group (not by the council) that are planned and carried out by girls to earn money for the group.
Girls’ participation in both council-sponsored product sale activities and group money earning projects is based on the following:

- Voluntary participation
- Troops/groups participating in money earning activities must have participated in the council’s cookies sale prior to the money earning event.
- Written permission from the girl’s parent or guardian.
- An understanding of (and ability to explain clearly to others) why the money is needed
- An understanding that money-earning should not exceed what the group needs to support its activities
- Observance of local ordinances related to involvement of children in money-earning activities, as well as health and safety laws
- Vigilance in protecting the personal safety of each girl.
- Arrangements made for safeguarding the money earned by the girls.
- Troops/Groups should not have more than two money earning activities during the year. This does not include council product sales. Exceptions may be made for troops participating in large scale events.

Girl Scouts of Central Maryland is responsible for ensuring that sales are conducted with legal and financial integrity. All sales need to comply with:

All money earned by the girls must support Girl Scout Program experiences, such as camp, travel, and program events, but not scholarships or credits towards outside organizations.

- Troops/Groups are required to participate in the Girl Scout cookie sale and any group money-earning cannot compete with the Girl Scout Cookie Program or other council product sales.
- Obtain written approval from GSCM at least 30 days before the money earning event.
- Girl Scouts forbids use of games of chance, the direct solicitation of cash, and product demonstration parties.
- Group money-earning activities need to be suited to the age and abilities of the girls and consistent with the principles of the GSLE.
- All funds in a Girl Scout bank account are for troop activities; any money donated to support a girl’s participation must be deposited into the troop bank account and remains the property of the troop; the troop must determine its use in the event the girl does not continue in Girl Scouting. The records of expenses and revenue of a girl’s record must be available to the girls and their parents at all times. A regular report to the girl and parents/guardians by the troop money managers is recommended.
- Troops/Groups cannot apply for grants for their use.
- Only the CEO or her designee can enter into a contractual agreement. All contracts must be signed by the CEO or her designee. Girl Scouts of Central Maryland leadership reserves the right to refuse signing any contract not deemed fiscal or ethically responsible.

For Service Units
Service Units may submit requests for “group money-earning” activities/events by using the Girl Scout Activity Form at any time during the membership year, so long as there is a clear purpose for raising the funds and it is in accordance with GSUSA standards and GSCM policy as outlined in the “Money Earning Basics” section in Chapter 5 of Volunteer Essentials.

Donations
Girl Scouts of Central Maryland has a comprehensive set of Gift Acceptance Policies which must be adhered to.

- To comply with IRS regulations any donations to troops/groups or Service Units of $250 or more must be sent to the Council office to acknowledge the gift as a charitable deduction. The Council will acknowledge the gift and send the funds to the designated troop.
- Matching gifts, including cash donations for volunteer service hours of any amount whether from individuals or corporations, must be forwarded to the council office. The council will acknowledge the gift and send the funds to the designated troop.
ADDENDUM

Donor Privacy Policy
We will not sell, share or trade our donors’ names or personal information with any other entity, nor send mailings to our donors on behalf of other organizations.
This policy applies to all information received by Girl Scouts of Central Maryland, both online and offline, on any Platform ("Platform", includes the Girl Scouts of Central Maryland website and membership/volunteer portals), as well as any electronic, written, or oral communications.
To the extent any donations are processed through a third-party service provider, our donors’ information will only be used for purposes necessary to process the donation.

Service Unit and Troop Fundraising and Donation Acceptance Policy
Volunteers and girl members are not permitted to engage in fundraisers unless they receive prior written approval from our Council. This includes, but is not limited to, grant writing or restaurant nights. Cash collections in any form are never permitted (e.g. change buckets at intersections, cash from “wishing wells,” etc.)
To request the Council’s review and approval for a fundraiser, the volunteer and/or girl member shall send a written request to our Council’s Troop Support Staff which includes a description of the fundraiser, the purpose of the fundraiser and time frame in which the monies raised will be used by the troop or Service Unit. The Council will approve or reject the request within 3 business days after receipt of written request for approval and shall notify the requesting party in writing.

Cash donations may be designated to a troop or Service Unit. For a donor to receive written acknowledgement for tax purposes, our Council must first process the donation and a check will then be sent by our Council to the troop. For donations greater than $250, the gifts must be processed first by our Council and then will be passed through to the designated troop or Service Unit per IRS tax guidelines. All donations greater than $250 will be assessed a 10% administrative fee to facilitate the gift processing and bookkeeping.

All gifts through corporations that match gifts or give cash gifts in support of employees’ volunteer hours must first be sent to our Council and then will be directed to a designated troop or Service Unit, if that was the donor/volunteer’s intention.

Effective December 13, 2016, troops or Service Units may not receive pass through donations via any federated giving program like the United Way or Combined Federal Campaign.