



Capital Expenditure Policy

Purpose

The purpose of this policy is to clearly define and articulate the process for authorizing funds for capital expenditures inside of Plast Ukrainian Scouting Organization USA (Plast USA).

Scope

The scope of this policy covers the National Board of Directors (KPS), and various Plast Entities including branches (stanychi), groups, camp committees, fraternal groups (kurini) operating under Plast USA.

Objectives

This financial policy establishes guidelines to ensure Plast USA manages its capital expenditures responsibly, manages cost overrun exposure and maintains compliance with internal policies, and supports its mission.

Authority

The policy is issued and controlled by the National Board of Directors of Plast USA.

Roles and Responsibilities

- A. Board of Directors: Oversight, approval of major financial capital commitments.
- B. Plast Entities: Operational responsibility for executing capital projects and making expenditure proposals.

Policy

- A. Each Plast Entity must follow its own procedures which specifies capital expenditure authority. This must be compliant with any policies issued by the National Board of Directors and any constraints in the Plast USA bylaws.
- B. All capital expenditures equal to or above \$30,000 must be approved by the National Board of Directors
- C. Project Pre-Approval: For projects over \$100,000 it is strongly advised to perform an advanced checkoff with the Executive Committee (CEO, First, Second and Third Vice-Presidents). The purpose of Project Pre-Approval is to make certain that the project aligns with the mission of Plast USA and is authorized to proceed

with obtaining project approval. It is not approval to begin the actual project. Project Pre-Approval requires completing Exhibit A

- D. Approval: When the Plast Entity is ready for approval of its project, Exhibit B should be used along with any additional supporting information. These approvals shall be made by the National Board of Directors.
- E. Record-Keeping and Document Retention: All Capital Expenditure Project approvals must be retained and recorded in the relevant meeting minutes of the Camp Committee and the National Executive (if meeting that threshold).
- F. Implementation: This policy is in force immediately.

Approval Process Standards

KPS shall review all submissions in good faith and use best efforts to process approvals in a timely manner. Reviews will be conducted objectively, focusing on legal compliance, financial impact, risk assessment, and organizational policies.

KPS commits to:

1. Acting in good faith when evaluating all submissions,
2. Making best efforts to facilitate project approvals that meet organizational requirements,
3. Providing constructive feedback when issues are identified,
4. Working collaboratively to resolve concerns that may impact approval, and
5. Processing reviews within the specified timeframes.

If KPS identifies legitimate concerns, they will work in good faith with the submitting party to address these issues constructively. Any denial of approval must be based on specific, documented criteria rather than subjective assessments, and must include written explanation of the concerns identified.

Plast Ukrainian Scouting Organization USA
Policy approved by the Board of Directors on
Reviewed

Exhibit A
Capital Project Pre-Authorization
(For Projects Over \$100,000)

Instructions: This one-page form provides a high-level overview of the proposed capital project for review by the Plast Entity. Complete all sections. Submit to the Executive Committee.

Section 1: Project Information

- **Project Title:** _____
- **Prepared By:** _____ (Name/Department)
- **Date:** _____
- **Estimated Total Cost:** \$ _____ (Must exceed \$100,000)
- **Proposed Location/Site:** _____
- **High-Level Description/Objectives:**
(Provide a brief summary of the project purpose, scope, and expected outcomes. Limit to 3-5 sentences.)

Section 2: Justification and Benefits

- **Strategic Alignment:** (Explain how the project aligns with organizational goals, e.g., operational efficiency, growth, or compliance.)
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- **Anticipated Benefits:** (List key quantitative/qualitative benefits in two lines, e.g., cost savings, revenue increase.)
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 - **Risks:** (Identify up to two key potential risks, e.g., cost overruns, regulatory issues.)
 - Risk 1: _____
 - Risk 2: _____

Notes: This form authorizes investigation only. Full project approval requires a detailed proposal. Keep to one page; attach supplements if needed.

Exhibit B

Project Title

Prepared by: Your Name

Plast Entity: Your Group / Branch / Camp, etc.

Date: _____

Project Description

Background and Objectives

Describe the purpose of the project, the problem it aims to solve, or the opportunity it seeks to capture. Include specific objectives and how they align with the organization's strategic priorities.

Scope of Work

Detail the scope of the project, including key deliverables, major activities, and any boundaries or limitations. Specify what is included and excluded in the project.

Financial Analysis

Cost Estimates

Provide a detailed breakdown of the project costs, including capital expenditures, operational costs, and any contingencies.

Cost Category	Amount (USD)
Equipment	Your Amount
Labor	Your Amount
Materials	Your Amount
Contingency (15%) ¹	Your Amount
Total Estimated Cost ²	Your Total Amount

¹ Contingency can change based on percentage of engineering and design work completed.

² Submit a work Breakdown Structure congruent to the last page of this request form.

Funding Sources

Identify the funding sources for the project (e.g., internal budget, loans, grants). Specify any financial commitments or approvals already secured.

Implementation Plan

Timeline

Provide a high-level timeline of major milestones and phases of the project.

Milestone	Expected Completion Date
Project Initiation	MM/DD/YYYY
Design Phase	MM/DD/YYYY
Construction/Implementation	MM/DD/YYYY
Completion	MM/DD/YYYY

Sample work breakdown structure – This should be applied to your needs and project

Budget for Medical/Admin Building - Novyi Sokiil

	Budget
Architect	\$10,000
Surveyor	\$3,000
Site Work/Backfill	\$6,000
Concrete/Flatwork/Foundation	\$122,000
Framing	\$60,000
Wood Cost	\$80,000
Windows	\$22,000
Door	\$15,000
Electrical	\$60,000
Plumbing	\$30,000
Roof	\$18,000
Gutters	\$3,000
Insulation (Foam)	\$30,000
Heating	\$15,000
Septic Drain	\$6,000
Job Estimate Total	\$415,202
Contingency (unforeseen) 15%	\$62,280
General Contractor	\$33,000
Total Cost	\$510,483