

Parents of Units/Group of Citizens Units
Guidelines for Administration
9/30/2021

Charters for new units may be granted only upon approval of the application in accordance with the guidelines of the Boy Scouts of America. Applications for unit charters, new and renewal, must be issued in accordance with the policies and guidelines of the Boy Scouts of America and may be granted only upon the favorable recommendation of the local council. Prior to approving the renewal of unit charters, the council should determine if the unit is offering the Scouting program in accordance with the Rules and Regulations, policies, and guidelines of the Boy Scouts of America. These Guidelines also include various resources, referenced throughout, and provided at the end of this document, to help units administer the Scouting program.

While the formation of units in connection with existing organizations is preferred, when conditions warrant, a charter may be granted for the formation of a unit independent of any relationship with an existing organization, provided, however, that the applicants are citizens of the United States who subscribe to the principles of the Scout Oath, whose interest is primarily in helping youth through the Scouting program, and who have the resources to provide the necessary leadership, supervision, and facilities. In such cases, the obligations upon the applicants for a charter are the same as those required for organizations. (BSA Rules and Regulations Section IV) Parents of Units/Groups of Citizens Units are intended to be a temporary option to enable units who have lost their Charter Organization time to secure a new Charter Organization, or in the alternative, to transition to a Council Registered Unit. This option is not without risks, and those considering this option should consult their own legal and tax advisors. Applicants for Parents Groups units must be citizens of the United States who subscribe to the principles of the Scout Oath and Law, desire to help youth through the Scouting program, and have the resources to provide the necessary leadership, supervision, and facilities. Unit Leadership should use the BSA approved facility agreement template, provided by the local council, to secure a meeting location. In such cases, the obligations of the applicants for a charter are generally the same as those required for organizations. At this time, the decision to utilize the Parents of Units/Group of Citizens is at the discretion of the local Council Executive Board and the Scout Executive.

Key leaders for a Parents of Units/Group of Citizens Units *(All key leaders should have position specific training)*

Institutional Head (“IH”) – The Institutional Head of a Parents Group unit should be a responsible adult in the community who serves as a resource to help support a successful Scout unit. The IH must be a parent of a Scout in the unit and approved by the Local Council Scout Executive or his/her designee.

Parents Group Representative (“PGR”) – The Institutional Head must appoint an individual, the PGR, who will serve as the unit representative and will have direct contact with the unit. The PGR can be a member of the district committee but not a voting member of the local council. The PGR is responsible for appointing the unit Committee Chair for the Unit Committee. This individual must be a parent of a Scout in the unit and is responsible for reference checks, Youth Protection training and ensuring adherence to safe practices and the Guide to Safe Scouting. *(PGR will be coded as “COR” in the BSA system)*

Committee Chair – The Committee Chair must be a parent of a registered Scout in the unit and must be approved by the IH and the PGR. The Committee Chair oversees the unit account and appoints the unit treasurer, adhering to the BSA Fiscal Policies and Procedures and Unit Money Earning Guidelines. The Committee Chair, with the support of the committee, is responsible for ensuring safe program practices and helps recruit other unit positions per BSA guidelines.

Unit Committee – Each unit of the Boy Scouts of America must be supervised by a unit committee, consisting of three or more responsible, qualified adults, 21 years of age or older, selected by the Institutional Head. The unit must be operated under the guidance of the unit committee, in accordance with the Rules and Regulations, policies, and guidelines of the Boy Scouts of America.

Unit Treasurer – The Unit Treasurer manages all unit funds and checking accounts and secures proper authorizations for the unit. The Unit Treasurer pays bills, supervises money-earning projects, and reports back to the Unit Committee on the receipt and application of funds at each meeting. Additionally, the Unit Treasurer maintains records of unit owned equipment and assets and ensures those assets are insured against theft, vandalism, accidents, etc.

Unit Program Leaders – Two registered adult leaders 21 years of age or over are required at all Scouting activities, including meetings. A registered adult female leader must be present for any activity involving female youth. Notwithstanding the minimum leader requirements, age and program appropriate supervision must always be provided.

Managing Unit Finances for Parents of Units/Group of Citizens Units

The Parents Group funds and assets are owned by the unit, however, if the unit dissolves, any remaining funds and assets must be turned over to the local council. Parents Groups may not incorporate or seek status as a 501(c)3 tax exempt entity. The Unit Committee will appoint a Unit Treasurer, establish accounting procedures for the unit, and establish a bank account. For units previously registered with a Charter Organization, transfers of assets to individuals or organizations that are not tax exempt may be subject to gift taxes. Transfers of personal or real property may also be subject to property taxes. Unit Committees should consult their own legal and tax advisors for evaluation in the state where the local unit is operating.

An Employer Identification Number (EIN) may be necessary to open a checking account. Units can obtain an EIN here: <https://sa.www4.irs.gov/modiein/individual/index.jsp>. When filling out the application for an EIN, most Parents Groups select “Community or Volunteer Group,” which is an available option once “Additional Types” is selected as the legal structure applying for the EIN. The purpose, which is required on the application, is for “banking purposes.” BSA recommends that all units require at least two signatures for bank account transactions, typically the Treasurer and the designated Responsible Party. Parent Units applying as Community or Volunteer Groups should not check the box for Tax Exempt Organizations. These types of units may be subject to federal, state, and local income tax and sales tax liability, and may be subject to state business registration requirements and state charitable solicitation rules related to fundraising activities. Because of these issues, BSA cannot recommend this charter method for more than temporary purposes, while the unit transitions to another Charter Organization, or in the alternative, to a Council Registered Unit.

Annual Unit Registration Fee for Parents of Units/Group of Citizens Units

The Parents Group is responsible for the Annual Unit Charter Fee. The Annual Unit Charter Fee and Registration Fees are items that can be offset by council sponsored Unit Money-Earning opportunities such as popcorn and camp card sales.

Membership for Parents of Units/Group of Citizens Units

Parents Groups must have at least 5 registered youth members and must meet all BSA adult registration requirements. The IH, PGR, and Committee Chairman must have a registered youth in the program and each position must come from a separate family. Volunteer leaders without children in the unit must always be accompanied by a parent-leader. Units must always adhere to the two-deep leadership requirements and BSA youth protection guidelines. All registered leaders should take position specific training.

Resources

Units must use the Scouting program to accomplish their objectives in a manner consistent with the Bylaws, Rules and Regulations, guidelines, policies, and other publications available on the BSA national website located at www.scouting.org/about/membership-standards/

- The Charter and Bylaws of the Boy Scouts of America www.scouting.org/about/membership-standards/
- The Mission of the Boy Scouts of America <https://www.scouting.org/about/>
- The Rules and Regulations of the Boy Scouts of America www.scouting.org/about/membership-standards/
- The Scout Oath and the Scout Law, including Duty to God <https://www.scouting.org/about/>
- BSA youth protection policies and guidelines, including mandatory reporting <https://www.scouting.org/training/youth-protection/>
- Fiscal Policies and Procedures https://filestore.scouting.org/filestore/financeimpact/pdf/fiscal_policies_and_procedures_for_bsa_units.pdf
- Application and Guide to Unit Money-Earning Activities <https://filestore.scouting.org/filestore/pdf/34427.pdf>
- The Guide to Safe Scouting <https://www.scouting.org/health-and-safety/gss/>
- SAFE Checklist <https://www.scouting.org/health-and-safety/safe/>
- Scouter Code of Conduct <https://www.scouting.org/health-and-safety/guidelines-policies/>
- Incident Reporting <https://www.scouting.org/health-and-safety/incident-report/>
- Troop Committee Guidebook
- Pack Committee Guidebook