

Finance Orders European Confederation of Police

Article 1 Subscription
1.1 Level of subscription
The level of subscriptions until the next Congress is: in 2016 €1,32 rising to €1,34 in 2017 per individual member represented by the member organisation and year.
1.2 Minimum subscription
The total subscription for an individual member organisation shall however not be less than 2.000 Euro per year.
1.3 Delay in payment
The ExCOM may approve a delay in payment or a special arrangement for MO in exceptional and individual cases.
The arrangement is limited until the end of the financial year.
1.4 Additional subscription
On a proposal from the ExCOM, the Committee may decide for unforeseen / urgent circumstances on additional subscriptions up to a maximum total level of €2,00 per individual member and year.
1.5 Associated Status
Organisations with Associated Status pay during the first year of affiliation 25% of the annual member subscription as laid down in Article 1.1. From the second year of affiliation the annual associated subscription shall rise every year by an additional 25% of the annual member subscription.
Article 2 Finances
2.1 Financial year
The financial year ends on 31 st of December each year.
2.2 Payment of subscription
The annual subscriptions shall be paid by Member Organisations before 1 st of February in each year.
2.3 Other sources of income
EuroCOP may finance activities fully or partly through contributions from external sources, sponsors or funding provided that this is not in conflict with the independence and goals of EuroCOP as determined in the Statutes and on decision of the Principal Officers.
2.4 Budget
The ExCOM shall where possible prepare a financial framework for the entire Congressional period to be decided upon by Congress.
Based on this framework the ExCOM shall where possible prepare an annual budget for each financial year to be decided upon by the Committee at its last meeting each year for the following year.

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2.5 Financial management and administration

The ExCOM is responsible for the management of the financial resources and assets of EuroCOP.

The auditors and the qualified accountant shall review the instruction each year. Any proposed change or amendment shall be brought to the attention of the ExCOM.

2.6 Travelling expenses

Travelling expenses and accommodation shall be paid by EuroCOP to:

- Members of the bodies of EuroCOP for meetings of the body concerned.
- Representatives on assignment of EuroCOP
- Working Group / Knowledge Group

For Conferences, Seminars and other activities, where member organisations are invited to attend, the ExCOM decides on each occasion on the expense arrangements that shall apply.

Delegates whose Member Organisation's rights of membership were suspended under Article 10.2 of the Statutes will not be entitled to reclaim travelling expenses for the entire period during which contributions were in arrears. This shall apply for meetings held after 1. April 2008.

The ExCOM and the Auditors shall lay down detailed regulations concerning reimbursement of expenses related to travel. These regulations shall be reviewed by the Committee on an annual basis.

2.7 Auditing

A written report from the auditors with their conclusions shall be introduced to the Committee annually.

The report shall contain a recommendation for a decision by the Committee in relation to the question of freedom of responsibility for the ExCOM for the audited financial year. If there is a reason for comments on the accounts the auditors shall ask the ExCOM for an explanation before the comments be incorporated into the report.

Article 3 Management and administration of Finance

The ExCOM is in charge of the management and administration of the financial resources and assets of the Confederation. The management and regular administration of the economic resources shall be performed by the Treasurer, as foreseen in Art. 4.7 of the Standing Orders.

This instruction shall guarantee an adequate management and administration of finances in the Confederate Secretariat. This instruction will be reviewed by the elected Auditors and the external accountant.

The day to day operations necessary for the management of the financial resources of the Confederation, as well as bookkeeping and interim balances of the accounts shall be performed by the financial department in the secretariat in accordance with this instruction and the relevant decisions of the ExCOM.

Under supervision of the Treasurer the Finance Manager maintains the accounting system in accordance with the legal provisions applicable to a non-profit organization in Luxembourg.

No financial commitment shall be made without the express agreement of the ExCOM. Day to day and urgent expenses as well as expenses below €2.500 may be authorized by the Treasurer and have to be brought to the ExCOM's attentions at its next regular meeting. In matters that cannot be postponed the President can also authorize the payment.

The Treasurer will present a quarterly report to the ExCOM that mirrors the current state of the

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organisation's finances as well the development in relation to the agreed running budget.
3.1 Bookkeeping instructions
The book keeping is done by the confederate secretariat under the regular supervision of and in close cooperation with the Treasurer.
The Treasurer shall for this purpose be informed monthly about the state of the organisation's accounts and movements that have occurred.
Book keeping accounts should correspond to the budget headings of the Confederation's budget.
All expenses are to be thoroughly specified, so that the employee tasked with their entry knows exactly which account they need to be included in. In order to ensure complete transparency all incurred expenses are to be exactly described when the claim is filed. In cases of doubt only the Treasurer can decide which account an expenditure needs to be included in.
The books shall be updated on a daily basis.
Technical and procedural aspects should be clarified with the tax consultant in advance.
The final bookings for a closure of the accounts have to be done by the external consultant that is responsible for the annual balance of accounts.
Payroll accounting and communication with the tax office is done by the external tax consultant's office, payments are effected by the Finance Manager.
3.2 EuroCOP bank accounts
EuroCOP's financial reserves are kept on fixed term deposit account, savings books, daily accounts and current accounts.
3.3 Execution of transactions from EuroCOP accounts shall take place as follows:
3.1.1 Banking business via hardcopy money transfer forms
<u>Authority Profile</u> Profile A = President, Treasurer, Principal Officer, Member of the ExCOM Profile C = Finance Manager (staff)
3.1.2 Electronic Banking
<u>Authority Profile</u> Profile A = President, Treasurer
<u>Smart card holder:</u> President Treasurer Finance Manager (staff)
<u>Signing Sequence:</u> Treasurer + President Treasurer + Finance Manager staff President + Finance Manager staff
<u>Administrator Card:</u> This card can be used to block any other card issued on behalf of EuroCOP. The card cannot be used

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to derogate from the set procedures to authorise transfers. This card should be in the possession of the Finance Manager.

Authorise payment:

The Finance Manager prepares the transfer online and invites two smart card holders according to the signing sequence stipulated above.

The designated signatories are notified of the invitation in a previously and generally agreed way. The designated signatories are provided with a copy of the fitting receipt and other documents necessary to justify the transaction via email.

Should one of the designated signatories be unable to examine the payment within two working days of the notification they are held to inform the Finance Manager without any unnecessary delay in order to ensure their replacement in the signing sequence.

If the Finance Manager has no notice from a designated signatory within two working days from the notification the next in the signing sequence is invited to sign.

Should a designated signatory expressly refuse to authorise an individual payment the payment may not be executed until the ExCOM has decided on the matter.

Article 4 Credit Cards

EuroCOP has three credit cards at its disposal.

All transactions have to be accompanied by the original receipt.

If the original receipt cannot be provided the final settlement has to be supported by personally signed statement.

Article 5 Reimbursement of travel expenses and Honoraria

5.1 Travel expenses

The reimbursement of travel expenses has to be justified by the travel regulations of EuroCOP.

A reimbursement of travel expenses is only possible on the basis of a duly completed and signed claim form within six weeks after the event.

The validity of a claim shall be proven by a receipt attached to the claim form.

If a receipt cannot be provided with the claim form it is also sufficient if the Finance Manager has seen proof of the claim (i.e. the flight ticket). In this case the Finance Manager shall note on the claim form that a receipt was presented with her/his initials.

If no proof can be provided a claim may only be accepted if it is supported by a personally signed statement that the claimed cost was actually incurred.

Business class air ticket bookings need to be approved in advance by the Treasurer.

Reimbursement of travelling costs exceeding €500 is subject to the permission of the Treasurer obtained prior to the booking. Failing to obtain this permission will limit reimbursement to a maximum amount of €500.

The average price of an economy class ticket will be reimbursed if it can be concluded that an individual ticket was a business class ticket.

The Treasurer will decide with regard to the validity of a claim in cases of doubt whether a reimbursement is justified or not.

A derogation of this procedure is only possible in individual cases upon a command of the Treasurer

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and shall be notified on the claim form.

Beverages consumed in a meeting context do not justify any reimbursement claims. These expenses can only be reimbursed if they are incurred in connection with an actual representation or the entertainment of a guest. In exceptional cases the administration/secretariat personnel can also file these costs if there is a good reason.

A reimbursement of travel expenses shall as a general rule take place through a bank transfer to the account of the organisation of the delegate claiming the cost.

Payment of travel expenses to delegates from member organisations that have not paid their due subscriptions after 1st February of the current year may only be executed after subscriptions have been paid or the ExCOM has agreed to proceed with payment.

All further details on reimbursement of travelling costs are laid down in the travelling expenses agreement that is an appendix to the Financial Orders.

5.2 Honoraria

To grant honoraria to the President and to the members of the ExCOM for services provided for the effective and efficient running of EuroCOP.

The amount of the honoraria to be reviewed and set after each Congress by the auditors of EuroCOP.

Article 6 Changes in the Financial Orders

Article 1 (one), 2 (two) and 5.2 (five point two) are subject to changes by the Congress.

Article 3 (three), 4 (four) and 5.1 (five point one) are subject to changes by the ExCOM.