

Finance Orders European Confederation of Police

Article 1 Subscription
1.1 Level of subscription
The Annual level of subscriptions is 1.59 Euros per individual member represented by the member organisation and year.
1.2 Minimum / Maximum subscription
The annual minimum level of subscription for an individual member organisation shall however not be less than 2.000-Euro. The Maximum level of subscription for an individual member organisation shall not be more the 60,000 Euros.
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 Observer Status
Organisations with Observer 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 fee , for a maximum of 3 years , Thereafter the organisation must seek to become a full member or shall cease to have observer Status.
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.

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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.

2.5 Financial management and administration

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

The Treasurer, Head of Office and Auditor shall review the instruction during the Congressional period. 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

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.

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

2.7 Auditing

A written report from the auditor 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 auditor 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 Auditor.

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 under the control of the Treasurer in accordance with this instruction and the relevant decisions of the ExCOM.

The Treasurer maintains the accounting system in accordance with any direction provided to them by the Excom.

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 authorised by the Treasurer and the Head of Office, and have to be brought to the ExCOM's attention at its next regular meeting. In matters that cannot be postponed the President or Head of Office can also authorise the payment.

The Treasurer will regularly present a report to the ExCOM that mirrors the current state of the organisation's finances as well the development in relation to the agreed running budget.

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3.1 Bookkeeping instructions

The book keeping is undertaken by someone qualified to do so by examination

The Treasurer shall for this purpose be informed regularly about the state of the organisation's accounts and movement's 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 bookkeeper 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.

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 offices .

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

Authority Profile

Profile A = President, Treasurer, or Head of Office. (2 of 3)

Article 4 Credit Cards

EuroCOP has two 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.

The Contribution and reimbursement of travel expenses is only possible on the basis of a duly completed and signed claim form within six weeks after the event. No Travel expenses shall be paid to Member Organisation's traveling to Committee Meetings or Congress

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 Head of Office has seen proof of the claim (i.e. the flight ticket). In this case the Head of Office shall note on the claim form

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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.
The Treasurer and Head of Office 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 direction of the Treasurer/ Head of Office 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.
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 any expenses to any member organisations that have not paid their due subscriptions after 1 st 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, Treasurer 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 auditor of EuroCOP.
Article 6 Changes in the Financial Orders
Article 1 (one), 2 (two) and 5.2 (five point two) are subject to changes allowed for in the Statutes. Article 3 (three), 4 (four) and 5.1 (five point one) are subject to changes by the ExCOM.