



European Federation of Farriers Association

FINANCIAL PROCEDURES ISSUE DATED THE 21st OF NOVEMBER, 2009

1. All expenditure must be properly authorised. Authorisations are required as follows:
 - a. The Treasurer may personally authorise:
 - All expenditure in accordance with the budget approved by the AGM.
 - Other expenditure up to €1000, where he is not a beneficiary.
 - Travel and subsistence for attendance (including his own if appropriate) at Executive Board meetings and for Accreditation Board visits (see below).
 - b. The Treasurer may authorise, subject to verbal and written (includes e-mail) confirmation by another member of the Executive Board:
 - Expenditure up to €1000 where the Treasurer is a beneficiary, other than for attendance at Executive Board meetings or Accreditation Board visits.
 - c. The Treasurer may authorise, subject to verbal and written (includes e-mail) confirmation by at least two other members of the Executive Board:
 - Expenditure exceeding €1000.
 - d. The Treasurer must report any expenditure over €100 to the next meeting of the Executive Board.
2. The Treasurer must produce the following:
 - a. A Financial Summary for each Executive Board meeting.
 - b. A budget for the next year's expenditure for the Executive Board meeting prior to the Annual General Meeting of EFFA. This budget, as amended if appropriate, is then to be presented to the Annual General Meeting for ratification.
 - c. Annual accounts showing income, expenditure and cash at bank. These accounts are to be audited annually prior to the Annual General Meeting by an independent delegate of one member association, and then presented to the next Annual General Meeting for approval.
3. Travel and subsistence expenses are payable to Executive Board members attending Executive Board meetings, except when the meetings are held in conjunction with an Annual General Meeting. Payments are restricted to the following:
 - a. Air or rail travel in economy class, including connecting buses, trains, or, if no alternative is available, taxis.
 - b. Fuel (€-.30/km) and where appropriate ferry costs or airport parking if using a car.
 - c. Half board (dinner, bed and breakfast) for any nights necessarily spent away.
 - d. Receipts must be produced for all expenses claimed.
4. Travel expenses and a daily attendance allowance (at €200.-/day for a maximum of 3 days per visit), are payable to members of the Accreditation Board (including the administrator when appropriate) when attending visits. Accommodation and meal charges are expected to be met by the host nation.



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5. The Registrar may be reimbursed at rates agreed by the Executive Board for time and expenses necessarily incurred in preparing for Accreditation Board visits and in preparing the post-visit report; and for managing the Register of Certified Euro-Farriers, including producing certificates, window stickers and a public copy of the Register.
 6. A record must be kept of all capital assets. They should be depreciated in the accounts in accordance with the tax rules of the country in which EFFA's bank account is lodged. Disposal of any assets worth more than €1000 must be approved in advance by the Executive Board.
 7. A record must be kept of all annual membership fees. In the event that they have not been paid by the Annual General Meeting following the due date, the fact is to be reported to the Annual General Meeting which must decide by vote whether the association defaulting on payment should be allowed to remain a member.
 8. These Financial Procedures are to be read in conjunction with the Rules of the European Federation of Farriers Associations dated November 2009. They replace the Financial Procedures dated the 27th of October 2001.

Approved by the EFFA AGM, the 21st of November 2009 in Stockholm

David Gulley
President

Andreas Furgler
Treasurer & Secretary

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