



Title: Expenditures & Authorisations

1.0 Objective

To ensure Expenditures by Rowing Ireland shall be solely for the purpose of rowing related activities.

2.0 Purpose

2.1 To define the type of expenditures permitted by employees and volunteers when conducting the business of Rowing Ireland and to define procedures for their authorisation, and recovery if necessary.

2.2 To establish the levels of expenditures for which specific authorisations shall be required in order to approve expenditures as properly authorised on behalf of the organisation.

3.0 Types of Expenditures:

1. Travel & Accommodation
2. General Expenditure
3. Capital Expenditure and Leases
4. Payroll

4.0 Means of Approval of Expenditures:

There are means of execution of expenditures as follows:

1. Annual budget approval
2. Special budget amendment
3. Capital Expenditure & Lease Approval
4. Authorisation Record (ref: Petty Cash and Personal Cash)
5. Recruitment/Termination/Appraisal approval
6. Expenses Authorisation and Approval

5.0 Scope of this policy:

This policy applies to all expenditures of the organisation and it applies to all employees and volunteers. It is applicable for all expenditures regardless of the method used, i.e. Cash, Credit Cards, Electronic Transfers, Cheques.



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6.0 Responsibilities:

Each person intending to expend funds of the organisation shall be required to comply with this policy (see section 10). All expense claims shall be approved by the CEO or President as the initial validation of the claim. It is the responsibility of the authoriser to understand the requirements of this policy.

Approval is required from the CEO for all expenditure exceeding €500, by means of a purchase order. Expenditure of less than €500 by employees does not require approval by CEO. Any expenditure by “non-staff” members is to be approved by the CEO. Expenditure limits are set by reference to guidelines (Appendix 1)

7.0 Petty & Personal Cash and Cash Advances:

The Office may retain a small Petty cash sum for incidental expenses. The maximum amount of petty cash to be maintained at any one time is €1000. Petty Cash disbursements shall be controlled via the Cash Ledger and monthly reconciliations. Topping up of the Petty Cash float shall be approved by the CEO.

Cash Advances may be used to facilitate purchases or trips abroad for individuals. Such advances must be repaid in full within seven days of return or offset by an authorised expense claim. Personal cash may be used to purchase items on behalf of the organisation, however the requirements for authorisation and in particular the limits of these authorisations for the purchase still apply as they would for all other types of purchase.

8.0 Receipts and vouching

Original fully detailed receipts are required for all purchases.

Expenditure shall be at the risk of the individual until vouched for in full, and approved.

9.0 Forms. The following are appendices to this policy:

Schedule of Limits (Appendix 1)

Purchase Order Form (Appendix 2)

Expenses Claim Form (Appendix 3)



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10.0 Authorisation Procedures:

Travel & Accommodation “Core”	CEO
Travel & Accommodation “High-Performance”	High Performance Director
General Expenses:	CEO
Capital Expenditure and Leases	Stage 1 – CEO proposal
	Stage 2 – Board approval (annual budget or special budget allocation) with decision minuted
Recruitment/Termination/Appraisal:	Stage 1- CEO proposal to recruit/terminate (minute of Board)
	Stage 2- Board approval
	Stage 3- CEO sign-off on salary appraisal record, contract, termination form. (CEO documents to be signed off by President)
Expense Claims - Board:	President or CEO in arrears.
Expense Claims - CEO:	President in arrears.
Expense Claims – Staff and Volunteers.	Authorised in principal in advance by CEO. Approved by CEO in arrears.

Reporting:

Breaches of this policy shall be reported to the Board. The adjustment of this policy shall be a matter for the Board alone.

The Treasurer shall be responsible for ensuring these procedures are followed and any breaches against this policy are reported to the Board.

11.0 Schedules/Limits:

A limit may not be breached by the combination of individually expensed items. A limit may not be modified by part exchange of equipment or services in lieu.

12.0 Travel Accommodation & Expense Policies:

All travel expenses should be within the scope of the annual Budget.

International Travel shall be subject to approval by the CEO in advance. Travel Plans of the CEO require the approval of the President.



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Hotels

The selection of accommodation shall be convenient to the activity venue where possible at all times to avoid transfer expenses. The preferred accommodation shall be three-star, with an upper limit of four star venues where no alternative exists.

Vehicle Hire

The use of public transportation services is encouraged wherever possible and car/van/bus hire is the preferred method where this is not possible. Car Hire shall be family saloon standard only or equivalent. Car hires shall be optimised at all times by the individual in charge of the travel event. Appropriate vehicle insurance including collision damage waiver detail to take waiver must be taken out in the event of the need for vehicle hire. Collisions or other unusual incidents must be reported to the local police, vehicle Hire Company, and to the office of Rowing Ireland. Failure to report an accident is a serious matter. It is incumbent on the vehicle driver to maintain copies of all reports and names & address of persons (including police) that reports were made to in the event of an accident.

Trailer/Logistics

All ferry transportation shall be booked as per flights. The organisation's vehicles shall be the primary towing vehicles for this. The use of private vehicles for towing is not encouraged.

The international towing requirements for the jurisdiction being towed in shall apply and compliance is a matter for driver in charge. Rowing Ireland shall assist in identifying these requirements where possible. All crash incidents shall be reported as per vehicle hire above and shall comply with the reporting requirements regardless of location, jurisdiction, or competition pressures. Photographs should be taken in such incidences.

Flights

As the vast majority of air travel is pre-planned, no first class or business class travel shall be authorised. The organisation shall not cover the membership of airport lounges.

Airport Transfers

As all travel is pre-planned there should be little need for taxi transfers from airports to hotels, and venues. But if you do need it order of preference is:

- a. Public Transport (Bus/Train/Metro)
- b. Vehicle Hire (where multiple transfers will be needed to multiple sites)
- c. Taxi

Travel Visas/Passports/Licences



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The organisation shall pay for basic visa expenses where such are incurred in the course of travel. The organisation shall not be responsible for “excess” expenses where items such as urgent applications or lost documents are involved.

All passport/driver’s licence expenses are deemed the responsibility of the individual concerned.

Meals

When travelling the dietary requirements of the individual shall be covered as a legitimate expense when away from home on Rowing Ireland business. The athletes’ requirements shall be established in writing by the responsible person in advance of travel and at least once per annum. All other meal allowances shall be governed by the local norms. The principle of “value for money” shall apply. This norm shall include tips where applicable. All meal expense claims shall be supported by a detailed receipt. Alcohol expenditures shall not form part of an expense claim.

Incidental Expenses

Certain incidental expenses may be permitted from time to time. Discretion and consultation are the two guiding principles that shall be observed. This type of expense may be unplanned or unforeseen, (e.g. minor injury costs, urgent laundry, broken equipment repair, motor breakdown etc.). Each item shall be treated on its merits and if possible advance verbal approval obtained from the CEO. Full detailed receipts shall be obtained for such payments and reclaimed in the normal manner.

Domestic Travel:

Where possible overnight stays should be avoided unless strictly necessary. Should overnight accommodation be required it should follow the hotel selection policy above.

Use of public transport is encouraged where possible. An approved mileage rate shall apply for use of personal cars (ref. attached schedule). Expense claims may be rejected where a more cost-effective alternative was available and the “excess” portion treated as a personal expense.

Where daytime (9am-5pm) meetings are required, breakfasts are not covered unless as part of an approved overnight stay in a hotel. Likewise other meals are not covered unless meetings have lasted more than 5 hours away from normal base.



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Appendix 1

Schedule of limits:

Mileage Allowance for use of personal car: € 0.40 per mile. Towing €1 per mile.

Type of Expenditure	Stage 1	Stage 2	Stage 3	Limits
International Travel & Accommodation	HP Director sets budget	Board approved Budget	CEO	€ 20,000
Domestic Travel & Accommodation	Sub-Committee (Budget)	Chair of Sub Committee		Special sign off for Secretary, Treasurer, CEO, and President
Capital Expenditure & Leases	Sub-Committee (Budget)	Board (Budget)	Sub-Committee or board appointee (Budget)	N/A
Budgeted General expenditure	CEO			N/A
Unbudgeted General Expenditure per item	CEO	Board		€2000
Recruitment/Termination/Appraisal/Payroll	Board (Budget)	CEO/President (Budget)		
Petty Cash Limit				€ 1000



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Appendix 3 Expenses Claim Form

Rowing Ireland Expense Report											
Name _____		Date _____									
Department		Period	From 01/1/00 to 01/1/00								
Expense Advance		Own Vehicle Per Mile Reimbursement	10.40								
Total Reimbursement Due		Own Vehicle Per Mile Reimbursement - Towing	11.00								
											
Date	Description of Expense	Cost Centre (Office Use)	Class Select	Miles (Own Car Only)	Miles (Own Car Only - Towing)	Mileage Reimbursement	Subsistence		Currency Exchange Rate	Expense Currency	EURO 1
											0.00
											0.00
											0.00
											0.00
											0.00
											0.00
										Total Reimbursement:	0.00
For office use only:											
Checked By: (signature) _____			Date: _____								
(indicate the sub-committee category of the checker)			Claimant's Signature: _____								
Authorised By: (signature) _____			Date: _____								
President/Treasurer/CEO (circle to indicate)			note: do not amend the format of this document refer any questions to CEO								

Version	Date	Author	Changes
1.0	5 th October, 2013	H. Adams	New Version