

**CORNWALL GOLF UNION
SCHEDULE OF ALLOWABLE EXPENSES**

1. BUDGETARY CONTROL PROCEDURE

- 1.1 Detailed budgets for the junior section, men's section and senior's section for each financial year commencing 1 January must be submitted before 30 November of the preceding year to the County Treasurer. These will be co-ordinated by the County Treasurer who will submit a consolidated budget to the County Executive at the first full meeting after 31 December.
- 1.2 These budgets will be formally approved by the Executive Committee.
- 1.3 The total budget for each section represents the limit than the 'authorising officer' may expend during that year. 'Authorising officer' shall mean the Junior President, Men's Captain and Senior Organiser, or any deputy they may appoint with the prior approval of the Secretary.
- 1.4 To cover 'emergency' situations any 2 of the President, Vice-President or Treasurer may agree to authorise extra expenditure in excess of the budget.
- 1.5 Any expenditure in excess of the planned and approved budget must be formally approved at the next meeting of the Executive Committee.

2. COUNTY FIRST TEAM

2.1 Hotel Accommodation and Subsistence

Arrangements for hotel accommodation will be made by the Secretary. Payment of all accommodation and subsistence costs other than incidental expenses will be made by the Secretary. A debit card will be made available to the Captain to assist in the payment of incidental expenses.

2.2 Travel Expenses

In normal circumstances motor expenses can be paid to players for travel to away games at the mileage rate as set out in Appendix 1 to this document. This rate may be subject to change by the agreement of the Executive Committee and details of any such changes will be publicised by the Secretary. Mileage claims will only be paid in accordance with the recognised mileage shown by AA Routemaster or other similar source. Car sharing shall be done wherever possible and the Executive retains the right to pay mileage at a reduced rate where sharing does not take place.

Where travel takes place other than by car, arrangements for expenses must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer.

Arrangements for the payment of expenses to players residing outside of the County must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer.

2.3 Home Match Expenses

Food will be provided for both teams plus 4 officials from each county.

2.4 Drink

Players are expected to buy their own drinks. However, should the occasion arise the Captain, President, Vice-President or Secretary may authorise the purchase of drinks. No bar tab or the like will be settled by the Union unless authorised and opened by the Captain or his appointed representative as notified in advance to the Secretary. Any bar tab set up by an authorized person should be settled by that person and claimed back from the Union by way of an expense claim. Written instructions confirming the same will be forwarded to the host club in advance of each fixture.

2.5 Personal Expenses

All personal expenses incurred by the player must be paid by the player and not charged to the county's account.

2.6 Authorisation of Players Expenses

All expense claims must be sanctioned by the Captain or his nominated deputy and passed to the Secretary on the official claim form for authorisation and payment. Claims for expenses must be made promptly.

2.7 County Colours

After representing the County First Team at South West Week and playing 3 times during the week of competition, or representing the County First Team in 6 Channel League games, the player is entitled to a first team blazer badge and tie. In addition the President and Vice-President are entitled to a first team blazer badge and tie. It is the responsibility of the Captain to award the County colours. Such award shall only take place on one occasion per player.

2.8 Clothing

A player selected for a Channel League game is entitled to the following clothing:

- 1 short sleeved shirt
- 1 long sleeve sweater

In addition those players selected to represent the County at the South West Counties week are entitled to:

- 1 short sleeved shirt
- 1 long sleeve sweater
- 1 pair of trousers
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2.9 Additional Items

In addition the Captain may authorise the hire of trolleys, purchase of course planners and the payment of green fees during practice.

2.10 Coaching and Pre-Season Training

Coaching and pre-season training together with all ancillary expenditure is organised by the Captain acting within the approved budget.

3 COUNTY JUNIOR TEAM

(Due to current legislation, including the Child Protection Act, it is appropriate that an official party accompany all Junior Teams. Expenses for these persons should be included in the appropriate budgets and the people considered as 'Officials' in the terms of the Policy section of this document)

3.1 Hotel Accommodation and Subsistence

Arrangements for hotel accommodation will be made by the Secretary. Payment of all accommodation and subsistence costs other than incidental expenses will be made by the Secretary. A debit card will be made available to the Junior President to assist in the payment of incidental expenses.

3.2 Travel Expenses

In normal circumstances motor expenses can be paid to players (or adults conveying players) and officials for travel to away games at the mileage rate as set out in Appendix 1 to this document. This rate may be subject to change by the agreement of the Executive Committee and details of any such changes will be publicised by the Secretary. Mileage claims will only be paid in accordance with the recognised mileage shown by AA Routemaster or other similar source. Car sharing shall be done wherever possible and the Executive retains the right to pay mileage at a reduced rate where sharing does not take place.

Where travel takes place other than by car, arrangements must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer.

Arrangements for the payment of expenses to players residing outside of the County must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer

3.3 Home Match Expenses

Food will be provided for both teams and for those people that the Junior Committee deem appropriate.

3.4 Drink

Players are expected to buy their own drinks. Should the occasion arise the Junior President, President, Vice-President or Secretary may authorise the purchase of drinks. No bar tab or the like will be settled by the Union unless authorised and opened by the Junior President or his appointed representative as notified in advance to the Secretary. Any bar tab set up by an authorized person should be settled by that person and claimed back from the Union by way of an expense claim. Written instructions confirming the same will be forwarded to the host club in advance of each fixture.

3.5 Personal Expenses

All personal expenses incurred by the player must be paid by the player and not charged to the County's account.

3.6 Authorisation of Players' Expenses

All expense claims must be sanctioned by the Junior President and passed to the Secretary for payment. Claims for expenses must be made promptly.

3.7 County Colours

After representing the Junior County Team for one game at the SW Four Counties Championships or the SWCGA Boys Championship, the player is entitled to a tie and blazer badge. It is the responsibility of the Junior President to award the County colours.

3.8 Clothing

A junior player representing the County is entitled to the following clothing:

Under 14's after 1 game:

- 1 short sleeved shirt
- 1 sweatshirt

Under 16's/Under 18's after playing 1 game at the SW Four Counties Championships or the SWCGA Boys Championship:

- 1 short sleeved shirt
- 1 long sleeve sweater

Any other clothing or equipment issued to players will be entirely at the discretion of the Junior President acting within the approved budget. It is the responsibility of the Secretary to keep the stock of clothing.

3.9 Coaching

Coaching is organised by the Junior President in accordance with the budget.

3.10 Additional Items

In addition, the Junior President may authorise the hire of trolleys, purchase of course planners, issue of balls and the payment of green fees during practice in accordance with the budget.

4 COUNTY SENIOR TEAM

4.1 Hotel Accommodation and Subsistence

Arrangements for hotel accommodation will be made by the Secretary. Payment of all accommodation and subsistence costs other than incidental expenses will be made by the Secretary.

4.2 Travel Expenses

In normal circumstances those players selected to represent the County at the South West Counties Senior Championship may claim for travel at the mileage rate as set out in Appendix 1 to this document except that mileage shall not be claimed when the Championship is taking place in Cornwall. This rate may be subject to change by the agreement of the Executive Committee and details of any such changes will be publicised by the Secretary. Mileage claims will only be paid in accordance with the recognised mileage shown by AA Routemaster or other similar source. Car sharing shall be done wherever possible and the Executive retains the right to pay mileage at a reduced rate where sharing does not take place.

Where travel takes place other than by car, arrangements for expenses must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer.

Arrangements for the payment of expenses to players residing outside of the County must be notified to the Secretary in advance and approval made by any 2 of the President, Vice-President or Treasurer.

4.3 Clothing

Those players selected to represent the County at the South West Counties Senior Championship are entitled to:

- 1 short sleeved shirt
- 1 long sleeve sweater

5 OFFICERS' ALLOWABLE EXPENSES

Expenses can be paid to the following Officers and Officials of the Union when carrying out their Union duties as set out below. The payment and authorisation of expenses in accordance with the Schedule of Allowable Expenses will be made by the Secretary and Treasurer.

5.1 President

- Hotel and subsistence at the South West Counties week.
- Hotel and subsistence at the English County Finals.
- Hotel and subsistence at the EGU County Presidents and Guests Tournament.
- Hotel and subsistence when representing the County e.g. away fixtures and county dinners.
- Travel to the above and to all other events as itemised in Appendix 2.
- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.
- Office expenses.
- Honorarium as set out in Appendix 1.

5.2 Vice President

- Hotel and subsistence at the South West Counties week when acting as deputy for the President.
- Hotel and subsistence when representing the County as deputy for the President e.g. away fixtures and county dinners.
- Travel to the above and to all other events as itemised in Appendix 2.
- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.
- Office expenses.

5.3 Honorary Treasurer

- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.
- Office expenses.
- Honorarium as set out in Appendix 1.

5.4 Junior President

- Hotel and subsistence when representing the County e.g. away fixtures at junior events.
- Travel to the above and to all other events as itemised in Appendix 2.
- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.
- Honorarium as set out in Appendix 1.

5.5 County Captain

- Expenses as per the County First Team.
- Travel to the above and to all other events as itemised in Appendix 2.
- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.
- Honorarium as set out in Appendix 1.

5.6 County Vice Captain

- Expenses as per the County First Team.
- Travel to the above and to all other events as itemised in Appendix 2.
- Travel to the Annual General meeting, Executive meetings and sub-committee meetings at the rate set out in Appendix 1.

5.7 Personal Expenses

All personal expenses incurred by the officers must be paid by the officer and not charged to the County's account.

6 COUNTY DINNER EXPENSES

The President holds a pre-dinner Cocktail Party which is paid for by the Cornwall Golf Union. The following people are usually invited to the cocktail party:

President of the EGU.
President of the South Western Counties.
President of some of the Counties which the first team plays.
Immediate Past President of the Cornwall Golf Union.
Vice President of the Cornwall Golf Union.
Honorary Treasurer of the Cornwall Golf Union.
Secretary of the Cornwall Golf Union.
Captain of the Cornwall First Team.
Guests at the Presidents discretion.
Guest Speaker.
Representatives of the press as invited by the President.
Junior President.

The County Union will pay for overnight accommodation for the EGU President and his wife (if accompanied) and the Guest Speaker. The Union will pay for the meals of the invited guests and will also pay for a Toast Master. Also any Guest Speaker Fees.

Appendix 1

Honoraria

The agreed rates at 1 January 2009 are not exceeding:

-	President	£500
-	County Captain	£500
-	Junior President	£500
-	Honorary Treasurer	£500

Honoraria may be paid in cash or in kind (for example by the settlement of club subscriptions). Where club subscriptions are paid the Union will request in advance an appropriate invoice from the club concerned confirming the arrangement in place.

The Union has a responsibility at all times to comply with relevant tax legislation. In the event of cash payments being made tax under PAYE will be deducted therefrom. Non cash payments will be returned to HM Revenue & Customs as benefits in kind where appropriate.

Mileage

The agreed rates at 1 January 2009 are as follows:

- for each trip not exceeding 100 miles, 35p per mile.
- for each trip exceeding 100 miles, 35p per mile for the first 100 miles and 20p per mile thereafter

For the purposes of this section a trip will be considered to comprise return mileage to all fixtures and meetings and all ancillary mileage associated therewith.

Appendix 2

Officers Authorised Travel

President

Frank Wills/Cornwall Bowl - Finals
CTC Final
CTC Plate Final
Foster Mitchell Cups
Cornwall v Royal Navy – Friendly
Cornish Closed Championship
All Channel League fixtures
CGU County Championship Week
SWCGA Championship Week
CGU Gold Medals
Lord Lieutenants Trophy
Depot & Petherick Cups
Maxam Cup
CGU Seniors Championship
SWCGA Seniors Championship
EGU Presidents & Guests Day/EGU County Champions
Mens English County Finals

Vice President

All Channel League fixtures
Cornwall v Royal Navy – Friendly
CGU County Championship Week
SWCGA Championship Week
When deputizing for the President at any event set out above

Junior President

Cornwall U18 v County Ladies
Cornwall U18 v Devon U18 - Friendly
SW Four Counties
EGU Junior Champion Club Qualifier
Cornwall U14 v Dorset U14
CGU Junior U14 Championship
Cornwall U14/U16 v Somerset U14/U16
SWCGA U14/U16 Championships
CGU Junior County Championship
Cornwall U14 & U16 v Wiltshire U14 & U16
SW Boys Championship
Cornwall U18 v Somerset U18
Cornwall U14/U16 v Devon U14/U16

Cornwall U18 v Devon U18
Junior Maxam Cup
George Bolitho Shield Final
The Junior Summer Team KO Final

County Captain

All Channel League fixtures
Cornwall v Royal Navy – Friendly
CGU County Championship Week
SWCGA Championship Week

County Vice Captain

All Channel League fixtures
Cornwall v Royal Navy – Friendly
SWCGA Championship Week