



EXECUTIVE SECRETARIAT

**Avenue du Capitaine NTCHORERE,
BP 291, Libreville, Gabon
IMMEUBLE PANORAMIQUE, 8^E ETAGE, PORTE C.
www.acram-robusta.org**

DRAFT ADMINISTRATIVE AND FINANCIAL RULES

SUMMARY

SUMMARY 0

CHAPTER I : ADMINISTRATIVES RULES..... 3

I – EXECUTIVE SECRETARIAT 3

 RULE 1 :Personnel..... 3

 Rule 2 : Hierarchy Chart..... 3

 Rule 3 : Recruitment..... Erreur ! Signet non défini.

 Rules 4 : Salaries and allowances Erreur ! Signet non défini.

 Rules 5 : Transport Fees Erreur ! Signet non défini.

 Rules 6 :Travel Fees Erreur ! Signet non défini.

 Rules 7 : Leaves..... Erreur ! Signet non défini.

 Rules 8 : Sécurité and Social Protection Erreur ! Signet non défini.

 Rules 9 : Age and Retirement Erreur ! Signet non défini.

 Rules 10 : Disciplinary Measures Erreur ! Signet non défini.

 Rules 11 : FunctionsTermination Erreur ! Signet non défini.

 Rules 12 : Work Certicate Erreur ! Signet non défini.

CHAPITRE II : FINANCIAL RULES..... 6

II – BUDGET 6

 Rules 13 Fiscal Year..... Erreur ! Signet non défini.

 Rules 14 : Elaboration of Budget Erreur ! Signet non défini.

 Rules 15 : Budget Structure Erreur ! Signet non défini.

 Rules 16 : Budget Adoption Erreur ! Signet non défini.

 Rules 17 : Budget Implementation Erreur ! Signet non défini.

 Rules 18 : Payment of Contributions Erreur ! Signet non défini.

 Rules 19 : Internal control Erreur ! Signet non défini.

III – ACCOUNTS AND EXTERNAL AUDIT Erreur ! Signet non défini.

 Rules 20 : Accounting Set up Erreur ! Signet non défini.

 Rules 21 : Auditing..... Erreur ! Signet non défini.

Rules 22 : Accounting	Erreur ! Signet non défini.
IV – ANNUAL REPORT	Erreur ! Signet non défini.
Rules 23 : Presentation of annual report	Erreur ! Signet non défini.
V – OTHER RULES.....	Erreur ! Signet non défini.
Rules 24 : Amendments.....	Erreur ! Signet non défini.
Rules 25 : Particular arrangements	Erreur ! Signet non défini.

CHAPTER I : ADMINISTRATIVES RULES

The present rules determine the Agency's administrative management.

I – THE EXECUTIVE SECRETARIAT

Rule 1 : Personnel

The Personnel is composed by an Executive Secretary and other recruited personnel according to the present rules.

Règle 2 : Hierarchy Chart

The functioning of the Executive Secretariat is determined by a hierarchy chart adopted in General Assembly. The profiles required and job's descriptions are defined by the Executive Secretariat.

Rules 3: Recruitment

With reference to the Hierarchy chart, the Executive Secretary begins the process of executive staff and other personnel recruitment.

The recruitment of staff members is done without distinction of race, sex or religion by underlining the qualification and experience.

Except from the function of Executive Secretary whose modalities are defined by the General Assembly, any recruitment is subject to working contract on the basis of a complete file, according to the legislation in force in the host country.

The local personnel are recruited in the host country according to the legislation in force. He must anyway be a citizen of Acram's country members.

Someone recruited locally, according to the stipulations above, acquires the diplomatic position in case of having a statutory function.

Rules 4: Salaries and Allowances

The salary scales and allowances applicable in the Agency are fixed by the General Assembly under the Executive Secretary's recommendations.

Rules 5: Transport fees

A transport allowance is allocated to any personnel (the amount of a returned ticket) in order to join the Agency headquarters ,in case of going on holidays in his country, and in case of contract's termination.

Rules 6: Mission fees

A scale defining mission's fees is established by the Executive Secretariat and adopted in General Assembly.

Rules 7: Leaves

The right to holidays starts after twelve (12) months of effective work. Holiday allowances represent (01) month salary.

Going on holidays is allowed once or several times during the year according to services necessities. For services necessities, any due holiday will be credited during the employee's holidays the following year.

In exceptional case, a member of personnel must be called to work before expiring holidays authorized. In this case, the difference between authorized leave and the normal leave is considered as a reported unpaid leave.

A transport allowance must be allocated to personnel having a diplomatic position during his annual leave fixed by the General Assembly.

Rules 8: Security and Social Protection

The Personnel are insured as with their family in an insurance company registered in a social security Institution, in accordance with the legislation in force.

In case of death of a member of the staff, the Executive Secretary will take all the necessary measures for:

- Conservation and preparation of the body for the funeral;
- Buying the coffin;
- Transporting the body to the burying place

Rules 9: Age and retirement allowances

The retirement of personnel and referring allowances are liable to rules and legislation in force in the host country.

In case of death of a personnel member, the retirement allowance will be paid to his beneficiaries.

Rules 10: Disciplinary measures

The Executive Secretary, with the participation of the personnel sets up rules and regulations of the Executive Secretariat according to the law in force in the host country.

The disciplinary measures applicable to the Executive Secretary are defined by the General Assembly.

Rules 11: Cessation of functions

We consider the cessation of functions in the following cases:

- the dismissal of a personnel is done by a three months notice to the Executive Secretary;
- Sacking for economical reasons according to the legislation in force in the host country;
- Sacking for enumerated reasons in the Executive Secretariat Rules of Procedures.

In one of these cases, we must proceed to right liquidation according to the legislation in force in the host country.

Rules 12: Work Certificate

The work certificate is delivered after work termination.

CHAPTER II : FINANCIAL RULES

The present rules determined the Agency's Financial Management.

II – BUDGET

The budget of the Agency is balanced in Incomes and Expenditures.

Rules13: Financial Year

The Financial year starts from 1st May to 30th April included.

Rules 14: Budget working out

The budget working out is done according to the activities programmes of the Agency and in accordance with the accountant procedures applicable in the Executive Secretariat.

Rules 15: Budget structure

The Budget of the Agency include the Functioning Budget and the Investment Budget

The draft budget is prepared by the Executive Secretary. The budget forecasting cover incomes and expenditures of the fiscal year for 1st May to 30th April and are presented in CFA francs and euros.

The Agency's incomes and Expenditures are estimated and presented in different budget lines and, in a global way, in the Draft Budget of the relating year.

The Draft budget must include:

- a) All incomes forecasted for the running fiscal year and the following year;
- b) The real expenditure engaged for the last closed year, also the real expenditures engaged during the running fiscal year;
- c) The expenditures forecasted for the following fiscal year, and the forecasted expenditure authorized for the running fiscal year, subdivided in different posts and budget lines;
- d) Explicative notes concerning the different budgetary post;
- e) One table showing the authorized post during the running fiscal year and posts asked for the following fiscal year;
- f) A proposal of member's contributions rates.

Rules 16: Adoption of Budget

Thirty (30) days before the General Assembly, the Draft Project elaborated by the Executive Secretariat is submitted to the Administrative and Financial Committee and to the Administrative and Finance Committee for examination. The Draft project is adopted by the General Assembly.

Rules 17: Budget Implementation

The adoption of the Budget by the General Assembly gives to the Executive Secretariat the authority of receiving contributions of members, to conclude the contracts and to engage the expenditures in the budget limitation.

To proceed to the financing associated to the approved budget forecasting, the Executive Secretariat must, with the approval of the General Assembly, proceed to directs debits or line to line transfer, according to the accountant Manual of proceedings.

The budget forecasting parties necessary to not balanced bonds the last day of every fiscal year, will be retained during one period of six (06) months, at the end of which the total balance will be paid in the” **other incomes account** “of the running fiscal year.

Rules 18: Payment of Contributions

The member’s contribution for every fiscal year must be estimated and paid in CFA Francs, euros and dollars.

Contributions are taxed once the notification is done and must be totally paid within hundred and eighty (180) days.

Over 180 days, the latecomer member is suspended directly. The suspension is release once the total payment is done.

Rules 19: Internal control

As part of the execution of the budget, the Executive Secretary established a control system for the efficient development of the collecting operations, withdrawal, deposit of all contributions and other resources associated to the Budget of the Agency.

He also sets up an inventory of all acquired assets.

The Executive Secretary opens bank accounts for any financial operations of the Agency, after the approval of the Board of Directors. The withdrawal of bank accounts funds is done by cheques, transfer orders or instructions according to the accountant proceedings manual.

III- ACCOUNTING AND EXTERNAL AUDIT

Rules 20: Preparation of Accounts

The Executive Secretary assures the accounting and prepares the financial accounts according to Agency accounting manual of proceedings.

Rules 21: Audit of Accounts

The control and certification of the Account of the Agency is done by a registered Auditor.

Rules 22: Presentation of Accounts

The Executive Secretary submits to the General Assembly, at the end of each fiscal year, for examination and approval, the checked up accounts and the financial statement of the Agency.

The Auditor transmits his report to the Board of Directors and to the Executive Secretariat and submits it to the General Assembly for adoption.

IV- ANNUAL REPORT

Rules 23: Presentation of the annual report

The Executive Secretary prepare at the end of each fiscal year an annual report covering activities of the Agency during the running year and submit it to the General Meeting during Octobers' session for approval.

Once approved by the General Meeting, the annual report is published and a synthesis of certified accounts and the statement of this year is enclosed.

V- OTHER RULES

Rules 24: Amendments

The amendments to the present rules are decided during the General Assembly on the Executive Secretary's proposal and ratified by the General Assembly.

Rules 25: Particular Measures

The 24 rules' amendment above is set up without prejudice of rights acquired by personnel members, unless the improvement of those rights is done.