



THE AFRICAN TAX ADMINISTRATION FORUM

RULES AND PROCEDURES

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CHAPTER ONE
GENERAL PROVISIONS

1. CITATION AND COMMENCEMENT

These rules are to be cited as the Rules and Procedures of the African Tax Administration Forum (ATAF), and will enter into force once adopted, by consensus, or failing that, by a two-thirds majority of the General Assembly of ATAF.

2. PURPOSE AND OBJECTIVE

2.1 The purpose of these Rules and Procedures is to provide for the day-to-day operations of ATAF and its Institutions to ensure accountability, transparency and responsibility in a manner which guides observance of appropriate levels of supervision and reporting. The Rules and Procedures shall be in line with sound corporate governance principles. This entails adherence to internationally accepted standards and practices on corporate governance as espoused in, *inter alia*, the Africa Peer Review Mechanism (APRM).

2.2 The Rules and Procedures shall once adopted, be binding. They shall also clarify the roles of the respective institutions of ATAF and key functionaries, and expound the rules and procedures for holding the General Assembly and Council meetings, setting out the specific responsibilities to be discharged by the respective ATAF institutions and Member States collectively, and the individual roles expected from them.

2.3 The Rules and Procedures shall be read in conjunction with the Agreement. Where there are any inconsistencies between these Rules and Procedures and any provisions of the Agreement, the latter shall prevail.

2.4 The Member States regard good administrative and corporate governance as vitally important to the success of ATAF and are unreservedly committed to ensure that good governance is practised in all its endeavours.

2.5 The objective of the Rules and Procedures is to ensure the effective co-ordination of the activities of the various ATAF institutions and Member States, and in so doing, to ensure that

the administrative framework of the ATAF Secretariat is in consonance with the key tenets of good governance dictating transparency, accountability, responsibility and fairness.

- 2.6 The purpose and objective of ATAF's Rules and Procedures is further to set standard policies for work-related issues for all staff at the ATAF Secretariat to follow at all times. The Rules and Procedures will be adapted and communicated on an ongoing basis after proper consultations with Member States, the Council and staff members have taken place, and subject to adoption by the General Assembly.
- 2.7 In the preparation of ATAF's Rules and Procedures, efforts have been made to benchmark, where applicable, with international reference points, such as the United Nations, African Union Commission, New Partnership for Africa's Development (NEPAD), European Commission, World Bank and Collaborative African Budget Reform Initiative (CABRI) procedures. It is critical that substance prevails over form and, in applying the governance principles contained herein, ATAF will be guided by the recommendations and ethos of internationally established standards of governance best practice.
- 2.8 ATAF's Rules and Procedures shall constitute part of every contract of employment and seconded staff at the Secretariat. In terms of interns, temporary staff and / or external consultants, their contracts shall specify the applicable aspects of the Rules and Procedures. The Rules and Procedures constitute an integral part of the legal arrangement of ATAF.

3. AMENDMENT

- 3.1 Proposals for the amendment of these Rules and Procedures may be introduced by a Member State, the Council or the Secretariat.
- 3.2 Proposals for the amendment of these Rules and Procedures shall be in writing, shall be submitted to the General Assembly through the Secretariat, and shall contain a motivation for the proposed amendment.
- 3.3 The General Assembly shall at its next meeting consider proposals for the amendment of these Rules and Procedures and shall decide whether or not to adopt amendments.

- 3.4 Decisions on the adoption (or not) of proposed amendments shall be taken by consensus or, failing that, by a two-thirds majority of the General Assembly, and shall be communicated to the Member States through the Secretariat.
- 3.5 Amended Rules and Procedures shall enter into force with adoption, unless otherwise specified by the General Assembly.

CHAPTER TWO GENERAL ASSEMBLY

1. COMPOSITION AND QUORUM

- 1.1 The General Assembly shall consist of a delegation of two (2) Senior Officials each per Member State, one being the Head of the Tax Administration or his / her representative. Each Member State shall communicate to the Executive Secretary the names of the members and Head of its delegation in advance of the Annual Meeting of the General Assembly.
- 1.2 It shall be the responsibility of the Member States to ensure that delegations have sufficient authority and a mandate to discuss and decide all matters on the agenda of the meetings of the General Assembly.
- 1.3 At each Annual Meeting of the General Assembly, the Executive Secretary shall submit a list of the Member States of ATAF.
- 1.4 The quorum for any General Assembly shall be fifty (50) percent plus one (1) of the members of ATAF. Any meeting of the General Assembly at which there is no quorum shall be adjourned. Where a meeting has been adjourned as aforesaid, the Secretariat shall, as soon as possible, notify all Member States of the date, time and place of the replacement meeting. If at such a meeting a quorum is still not present, the Member States then present shall be deemed to constitute a quorum.
- 1.5 The Executive Secretary and / or officials of the Secretariat representing the Executive Secretary may attend any meeting of the General Assembly, may participate therein and assist the Chair and Member States. However, the Executive Secretary and officials of the Secretariat shall not be entitled to vote.

2. LEADERSHIP

- 2.1 The Chair of the General Assembly shall be held by the Member State elected by the General Assembly at the Annual General Assembly meeting. The Chair of the General Assembly shall hold office until the next Annual General Assembly meeting.

2.2 The Chairperson shall preside over meetings of the General Assembly.

3. MEETINGS OF THE GENERAL ASSEMBLY

The General Assembly shall meet at least once every financial year.

4. COORDINATION OF MEETINGS

4.1 Venue

4.1.1 Offers for hosting the Annual General Assembly meeting shall be invited at that General Meeting and submitted to the Secretariat. The Secretariat shall assess the bids and issue a recommendation. The General Assembly shall approve the location of the next General Assembly meeting, as recommended by the Council.

4.1.2 The Executive Secretary shall notify all Member States of the date and place of each meeting.

4.1.3 The Chairperson of the General Assembly, together with the Executive Secretary and the Council, shall have charge of all arrangements for the next annual meeting of the General Assembly.

4.2 Assistance by Host Members

4.2.1 Where a Member State of ATAF undertakes to host an Annual General Assembly meeting, it is expected to work harmoniously with the Secretariat towards the successful co-ordination of the meeting.

4.2.2 The hosting arrangement for Annual General Assembly meetings shall be based on the modalities provided by an activity agreement that shall be instituted by the host Member State and the Secretariat. The activity agreement shall determine the respective roles and responsibilities of both parties.

4.3 Agenda and Documentation for Meetings

4.3.1 The Executive Secretary shall draft the agenda for the Annual General Assembly meeting, in consultation with the designated Chairperson of the forthcoming General Assembly, which thereafter will be approved by the members of the Council.

- 4.3.2 The designated Chairperson of the forthcoming General Assembly shall ensure that an agenda is prepared prior to the meeting, raise issues that require attention, and ensure that proceedings are conducted efficiently and all appropriate matters addressed.
- 4.3.3 The Executive Secretary shall circulate the agenda and other meeting documentation to all Member States of ATAF within reasonable time before the Annual General Assembly. This requires that:
- 4.3.3.1 notice of the meeting and a preliminary agenda giving a reasonable indication of matters to be discussed shall be circulated one (1) month in advance of the date earmarked for the General Assembly to all Member States of ATAF; and
- 4.3.3.2 the final agenda and background documents shall be distributed at least ten (10) days prior to the date of the General Assembly.
- 4.3.4 Where the preparation of the meeting papers requires submissions from respective institutions of ATAF or key functionaries, the responsible party should ensure that the submissions, reports or presentations are sent to the Secretariat within reasonable time to be included in the meeting packages.

4.4 **Minutes (Records of Proceedings)**

- 4.4.1 The Executive Secretary shall act as the secretary for all General Assembly meetings and shall be responsible for taking the minutes at these meetings. The practice in terms of minutes will be to record the main points of discussion, any material and / or departing views of the members and the outcome of the discussion points.
- 4.4.2 The Executive Secretary shall keep a record of meetings and of decisions, which shall be available to all Member States and kept on file at the Secretariat.
- 4.4.3 The Executive Secretary shall circulate in all official languages of ATAF:
- 4.4.3.1 a draft copy of the minutes of any general meeting to all Member States within two (2) weeks of the conclusion of the particular meeting; and
- 4.4.3.2 a final draft within one (1) month of the subsequent Council meeting in the agreed form, whether electronic or otherwise, following confirmation by the Chairperson of the General Assembly and Council that the minutes are an accurate record of the proceedings. The minutes of any General Assembly will be approved at the next Annual General Assembly meeting.

4.5 Languages for Communication

The Secretariat shall ensure that appropriate interpretation and translation services are procured in respect of all ATAF General Assembly meetings to facilitate communication in ATAF's languages.

4.6 Decision-making and Voting Procedures

4.6.1 Decision-making at the General Assembly shall be on the basis of consensus. Where a decision cannot be arrived at by consensus, the matter at issue shall be decided by voting. Each delegation has one (1) vote and decisions shall be adopted by a simple majority of the meeting.

4.6.2 In the case of an equality of votes, the Chairperson of the General Assembly shall have a second or casting vote.

4.6.3 Those matters that need to be voted on by a two-thirds majority, if failing to achieve consensus, are as follows:

4.6.3.1 ratification of annual work plan and budget;

4.6.3.2 relocation of the Secretariat;

4.6.3.3 establishing new bodies;

4.6.3.4 amendment to Rules and Procedures; and

4.6.3.5 the ATAF Agreement.

4.6.4 At meetings of the General Assembly, the vote of any Member State must be cast in person by the Head of the delegation.

5. ANNUAL REPORTS OF ATAF

5.1 The Secretariat shall prepare an annual report for every Annual General Assembly meeting that includes the following:

5.1.1 Commentary by the Chairperson of the Council;

5.1.2 Report of the Executive Secretary; and

5.1.3 Audited Financial Statements of ATAF for the financial year being considered.

6. PROCEDURE FOR BECOMING A MEMBER OF ATAF

6.1 Membership of ATAF shall be open to all African States.

- 6.2 Any African State wishing to become a Member State of ATAF after entry into force of the Agreement shall do so by acceding to the Agreement.
- 6.3 Instruments of ratification and accession shall be deposited with the Secretariat.
- 6.4 For each African State acceding to the Agreement, its membership to ATAF shall become effective fifteen (15) days after the deposit by such State of its instrument of accession.
- 6.5 Upon accession to the Agreement, each Member State shall pay the applicable membership fees in accordance with Article 9 (Membership Fees) of the Agreement and the procedures for payment developed by the Secretariat.
- 6.6 A Member State may withdraw from this Agreement by providing three (3) months written notice to the Secretariat.

7. MEMBERSHIP FEES AND PROCEDURES FOR PAYMENT

7.1 Background and Enabling Framework

ATAF firmly acknowledges the need for members to financially contribute to the operations of the organisation to secure a sustainable and autonomous future. Pursuant to Article 9 of the Agreement:

- 7.1.1. Member States shall pay annual membership fees. The levels of membership fees and procedures for payment shall be developed by the Executive Secretary and submitted to the General Assembly for approval.
- 7.1.2 The General Assembly shall review the membership fees structure every three (3) years, as well as adjust contributions according to a Member State's GDP status.
- 7.1.3 Membership fees are payable to ATAF in US Dollars at least two (2) months prior to the start of each financial year (but no later than 31 January).

7.2 Guiding Principles

The proposed guiding principles underpinning the design of the membership fee structure are as follows:

- 7.2.1 *Transparency and simplicity*: The ATAF membership formula should be clear, transparent and easy to use for all members.

- 7.2.2 **Predictability:** The membership fee structure should be predictable, so that current and prospective ATAF members can budget for the fees in advance and the organisation is able to manage its resources in an efficient and effective manner over the medium term.
- 7.2.3 **Meaningfulness and sustainability:** The membership fee contributions should be meaningful to provide for sufficient and stable resources to finance expenditure plans over the medium and long term without being solely dependent on contributions by development partners.
- 7.2.4 **Fairness:** The model underlying the fee structure should be fair in that the costs of the operation are distributed equally as far as possible, but at the same time acknowledging the differences of countries in their ability to pay. A Member's ability to pay is mirrored best by a nation's national income. A reasonably balanced fee structure will not overburden countries or obstruct them from becoming Member States, but also will not concentrate financial responsibility on only a few members in an unsustainable manner.

7.3 Membership Fee Structure and Levels

- 7.3.1 Based on the principles of transparency, simplicity and fairness, the ATAF Secretariat shall implement a four-tier nominal membership fee structure. ATAF's nominal fee structure is expected to create a predictable and sustainable structure that minimises adverse incentives. ATAF's four-tier structure is aimed at acknowledging the differences among members in terms of their ability to pay and has been developed pursuant to:
- 7.3.1.1 a process benchmarking the practice in other institutions with similar budgets as ATAF, such as the African Union (AU), Southern Africa Development Community (SADC) and the East African Community (EAC); and
- 7.3.1.2 a comparative analysis of various membership fee structures, as follows:
- (a) a GDP-based fee;
 - (b) a GDP-based fee with fifteen (15) percent ceiling rate;
 - (c) a combination of a nominal fee of fifty (50) percent and a GDP-based fee of fifty (50) percent; and
 - (d) equal contributions.

- 7.3.2 The four tiers adopted by ATAF correspond to four categories of a member's ability to pay, using nominal GDP figures as the proxy variable. The source of the nominal GDP values is the IMF World Economic Database, April 2008 for comparability and consistency purposes. The four categories that best reflect the natural groupings amongst the ATAF members are:
- 7.3.2.1 Category 1: Members with a GDP greater than or equal to US\$12 billion;
 - 7.3.2.2 Category 2: Members with a GDP greater than or equal to US\$5 billion but less than US\$12 billion;
 - 7.3.2.3 Category 3: Members with a GDP greater than or equal to US\$1 billion but less than US\$5 billion; and
 - 7.3.2.4 Category 4: Members with a GDP less than US\$1 billion.
- 7.3.3 The levels of membership fees for the four categories are as follows:
- 7.3.3.1 Category 1: US\$ 32 000
 - 7.3.3.2 Category 2: US\$ 18 000
 - 7.3.3.3 Category 3: US\$ 10 000
 - 7.3.3.4 Category 4: US\$ 5 000
- 7.3.4 Table 1 below provides a breakdown of countries included in each category and the levels for each category.
- 7.3.5 The levels above take account of the following factors:
- 7.3.5.1 The size of the annual ATAF budget for the period between 2009/10 and 2011/12.
 - 7.3.5.2 Fluctuations in GDP shall only lead to adjustments in grouping of the categories every three (3) years as envisaged by Article 9.2 of the Agreement. To some extent, the broadness of categories and the differences between fees per category take into account the possible changes in GDP.
 - 7.3.5.3 On the basis of collegiality, however, a well-equipped Tax Administration that is grouped in a lower tier because of the size of its GDP is entitled and encouraged to scale up its contributions voluntarily to further strengthen the resource base of ATAF.

TABLE 1: Membership Fee Structure and Levels

CATEGORY 1			CATEGORY 2			CATEGORY 3			CATEGORY 4		
Member States in Category 1: \geq US\$12bn	GDP, nominal, US\$ bn, 2007, Current prices	Membership Fee	Member States in Category 2: \geq 5bn < US\$12bn	GDP, nominal, US\$ bn, 2007, Current prices	Membership Fee	Member States in Category 3: \geq 1bn GDP < US\$5bn	GDP, nominal, US\$ bn, 2007, Current prices	Membership Fee	Member States in Category 4: GDP < US\$1bn	GDP, nominal, US\$ bn, 2007, Current prices	Membership Fee
South Africa	282.63	US\$ 32 000	Gabon	11.30	US\$ 18 000	Guinea	4.71	US\$ 10 000	Djibouti	0.84	US\$ 5 000
Nigeria	166.78		Uganda	11.23		Niger	4.17		Liberia	0.73	
Algeria	131.57		Zambia	11.16		Malawi	3.54		Seychelles	0.71	
Egypt	127.93		Senegal	11.12		Rwanda	3.32		The Gambia	0.65	
Morocco	73.43		Equatorial Guinea	10.49		Swaziland	2.94		Zimbabwe	0.64	
Angola	61.36		Congo (Dem. Rep)	10.14		Mauritania	2.76		Comoros	0.44	
Libya	57.06		Congo (Rep)	7.66		Togo	2.50		Guinea-Bissau	0.34	
Sudan	46.16		Mozambique	7.56		Central Africa Republic	1.71		Sao Tome & Principe	0.14	
Tunisia	35.01		Namibia	7.40		Sierra Leone	1.66				
Kenya	29.30		Madagascar	7.32		Lesotho	1.60				

Cameroon	20.65		Chad	7.10		Cape Verde	1.43			
Cote d'Ivoire	19.60		Burkina Faso	6.98		Eritrea	1.32			
Ethiopia	19.43		Mauritius	6.96		Burundi	1.00			
Tanzania	16.18		Mali	6.75						
Ghana	14.86		Benin	5.43						
Botswana	12.31									

7.4 Benefits for Fee-paying Member States

An ATAF Member State will be expected to fulfill its financial obligations to gain certain benefits that shall be exclusively reserved for fee-paying Member States. Fee-paying Member States are eligible to:

- 7.4.1 attend and vote on General Assembly meetings and thereby contribute to the overall policy direction and management of the organization;
- 7.4.2 be elected as Chair of the General Assembly;
- 7.4.3 be appointed to the Council;
- 7.4.4 nominate a national for the post of Executive Secretary;
- 7.4.5 where possible, receive financial support for flight and travel expenses for attending meetings (Discretion will have to be applied on an event-by-event basis, with consideration given to the financial position of ATAF);
- 7.4.6 apply for participation of the Tax Administration's employees in the secondment programme to the ATAF Secretariat; and
- 7.4.7 have access to the reserved member section on the ATAF website through which information, such as minutes of meetings, will be channeled.

7.5 Member States Defaulting on Fee-paying Obligation

A Member State that is in default of its fee-paying obligation shall not be entitled to the benefits accruing to fee-paying Member States, with the exception of the following:

- 7.5.1 attending General Assembly meetings (but not eligible to vote); and
- 7.5.2 publishing papers in ATAF publications.

7.6 Procedure for Paying Membership Fees upon Accession

- 7.6.1 Countries that have ratified or acceded to the Agreement have the duty to pay fees in accordance with Article 9.
- 7.6.2 Annual membership fees shall be payable:
 - 7.6.2.1 within two (2) months of a Member State's accession to the Agreement; and
 - 7.6.2.2 at least two (2) months prior to the commencement of ATAF's financial year (but no later than 31 January) each year.
- 7.6.3 Where a State accedes to the Agreement during the course of ATAF's financial year, that State shall, pursuant to the guidance of the Secretariat, pay its applicable membership fees on a *pro rata* basis with regard to the outstanding months of the financial year in question.

7.7 Membership fees of Associate Members shall be determined by the General Assembly in accordance with Article 8 (3) of the Agreement.

8. RELATIONSHIP BETWEEN MEMBER STATES AND THE SECRETARIAT

8.1 The Secretariat is accountable to the Council, through the Executive Secretary. Individual Member States have no direct control over the operations of the Secretariat.

9. ASSOCIATE MEMBERS AND DEVELOPMENT PARTNERS

9.1 Those Development Partners that regularly collaborate with ATAF and wish to deepen their relationship may request Associate Member status. The nature of this relationship shall be formalised through a Memorandum of Cooperation, spelling out the special nature of the relationship.

9.2 Any Associate Member or Development Partner invited to an ATAF meeting or event may be requested by the Chairperson of that meeting or event to:

9.2.1 make a written or verbal statement on a matter within their area of competence; or

9.2.2 answer any questions which may be put to them.

9.3 The names and the mandates of Associate Members and Development Partners invited to attend any General Assembly or Council meeting, or any other ATAF event or meeting, shall be submitted to the Chairpersons of the respective meetings or events by the Executive Secretary, together with the draft agenda for that particular meeting. The Executive Secretary shall maintain a list of approved Associate Members and Development Partners and coordinate their input in respect of such meetings.

9.4 The Executive Secretary shall co-ordinate the activities and contributions of Associate Members and Development Partners at all ATAF meetings and events in order to ensure the promotion of the objectives of ATAF.

9.5 ATAF may also invite non-member African countries that have indicated an interest in its activities to its General Assembly and Council meetings.

CHAPTER THREE COUNCIL

1. MANDATE AND ROLE

1.1 The Council shall perform its functions in terms of Article 14 of the ATAF Agreement.

1.2 In discharging its obligations, the Council assumes responsibility in the following areas:

- 1.2.1 retaining full and effective oversight and control over the organisation, and monitoring the Secretariat's implementation of the operational plans and objectives as defined by the Agreement;
- 1.2.2 defining levels of specific powers to itself and delegating other matters, with the necessary written authority, to the Secretariat and instituting effective mechanisms to ensure the Council's responsibility for the Secretariat's performance of its functions;
- 1.2.3 ensuring that a comprehensive system of policies and procedures is operative and that appropriate governance structures exist to ensure the smooth, efficient and prudent stewardship of the organisation;
- 1.2.4 ensuring ethical behaviour and compliance of the organisation with all relevant laws and regulations, and auditing and accounting principles;
- 1.2.5 ensuring that there is appropriate policy direction, strategic planning and budgeting by the organisation;
- 1.2.6 identifying and monitoring financial and non-financial aspects relevant to the organisation, and ensuring that the organisation acts responsibly towards all relevant stakeholders having a legitimate interest in its affairs;
- 1.2.7 ensuring the existence within ATAF of effective, efficient and transparent systems of financial and risk management and internal control, a robust internal audit function, a procurement system which is fair, equitable, transparent, competitive and cost effective, as well as a suitable approach regarding the thorough evaluation of capital projects prior to final approval;
- 1.2.8 striving to surpass the minimum requirements and benchmark performance against international best practices;
- 1.2.9 ensuring that all revenue due to the organisation is collected and that working capital is efficiently and effectively managed; and

1.2.10 rendering to Member States in the General Assembly meetings relevant accounts of stewardship, including audited Annual Financial Statements and Annual Reports.

2. COMPOSITION

2.1 The composition of the Council shall be based on representation of Member States and not on that of individuals. In this regard, each Member State elected to serve on the Council by the General Assembly is expected to formally indicate to the Secretariat:

2.1.1 its national that will be designated to physically represent the Member State on the Council;

2.1.2 another national that will serve as an alternate member of the Council in the absence of the representative envisaged in Clause 2.1.1 above; and

2.1.3 within reasonable time, at least one (1) month preceding the next Council meeting, any change(s) that occur(s) with respect to 2.1.1 and / or 2.1.2. In this regard, the onus is on the Member State to ensure that there is sufficient handover between its emeritus and incumbent representatives.

2.2 Pursuant to Article 14 of the Agreement, the Council shall consist of ten (10) members of which at least six (6) will be elected on a basis ensuring a fair representation of the Member States, which may include considerations such as geographical, linguistic and gender representation.

2.3 The General Assembly shall elect all the members of the Council, excluding the ex-officio members, in accordance with Article 14 of the Agreement and in terms of these Rules and Procedures.

2.4 The representative of the designated host country for the subsequent Annual General Assembly shall also be invited to attend Council meetings as an ex-officio member.

2.5 Members of the Council shall serve for a term of one (1) year, and may be re-elected for one (1) additional term.

2.6 Appointment to the Council shall be conducted in terms of the following procedure:

- 2.6.1 Member States shall indicate their interest to the General Assembly regarding serving on the Council. The expression of interest should be sent to the Secretariat one (1) month in advance of the Annual General Assembly meeting.
- 2.6.2 The Secretariat shall prepare a list of all interested Member States, which shall be disseminated along with the background papers of the General Assembly meeting at least ten (10) days prior to the meeting.
- 2.6.3 The appointment of Council members shall be through consensus.
- 2.6.4 In the absence of a consensus, an election process shall be undertaken by eligible members of the General Assembly in respect of which each Member State shall have the same number of votes as there are appointments to be made or vacancies to be filled. Voting will be through the use of secret ballots and only one (1) vote per candidate may be cast by each Member State. Successful candidates will be those with the highest numbers of votes in terms of a simple majority.
- 2.6.5 In case of an equal number of votes being cast in favour of certain candidates and making it impossible to make an appointment or fill a vacancy, the Chairperson of the General Assembly shall order a second round of voting involving only those candidates with such equal number of votes with each Member State casting only one (1) vote. If a second round of voting again results in the same outcome, a final vote shall be cast by the Chairperson.
- 2.6.6 Repudiation of membership to the Council:
- 2.6.6.1 The non-attendance of the designated representative and alternate representative of a Member State at a Council meeting shall be construed as the absence of the Member State at that particular Council meeting.
- 2.6.6.2 Where a Member State that serves on the Council fails to attend two (2) consecutive meetings of the Council, its membership in terms of the Council shall be suspended. The suspension shall thereafter be brought before the subsequent General Assembly, during which the particular Member State shall be invited to show just cause for its absence. The General Assembly shall in such instances either:
- (a) repudiate the suspension, in which case the Member State would be reinstated to the Council for the continuation of its tenure; or
- (b) confirm the suspension, in which case the General Assembly shall summarily appoint another Member State to serve on the Council for the outstanding tenure of the initial member.

2.6.6.3 Where a Member State serving on the Council resigns from the Council, it shall immediately notify (stating the reason for the decision) the Chairperson of the Council and the Executive Secretary. The Executive Secretary shall notify the remaining members of the Council of the resignation as directed by the Council Chairperson. Such resignation shall be treated as a repudiation of membership in terms of the process for filling the vacancy.

2.6.6.4 Where the membership of the Chairperson of the Council is repudiated in these circumstances, the members of the Council shall elect a new Chairperson for the outstanding tenure of the emeritus Chairperson. The selection of the new Chairperson shall be from among the remaining nine (9) officially designated representatives of the Member States appointed to the Council.

2.6.6.5 Ex-officio members shall not be entitled to be elected as the new Chairperson.

3. THE COUNCIL'S RELATIONSHIP WITH THE SECRETARIAT

3.1 The Council shall oversee the implementation of the Agreement and shall be responsible for the management of ATAF.

3.2 The Council shall oversee the work of the Secretariat. The Secretariat is accountable to the Council, through the Executive Secretary.

3.3 The Council is responsible for appointing the Executive Secretary of the Secretariat and determining the terms and conditions of his / her service contract.

3.4 The Executive Secretary shall appoint such other officials as are necessary for the effective operation of the Secretariat, subject to the ratification of the Council, which will determine and approve the staffing levels and the terms and conditions of their employment.

3.5 The Council shall periodically review and approve:

3.5.1 the work programme and relevant budget estimates of the Secretariat; and

3.5.2 the staffing requirements of the Secretariat.

4. MEETINGS

4.1 Frequency, Quorum and Voting

- 4.1.1 The Council shall meet at least twice every financial year.
- 4.1.2 Five (5) Members (excluding ex-officio members) physically present and participating throughout the meeting shall constitute the quorum for any meeting of the Council. At least three (3) members present shall be an officially designated representative of a Member State appointed to the Council in order to chair the meeting.
- 4.1.3 Any meeting of the Council at which there is no quorum may be adjourned from time to time by a majority of the members present and notice of the adjourned meeting need not be given.
- 4.1.4 The Council may order the temporary adjournment of any meeting and its resumption at a later date. A decision to convene at a later date shall be adopted by two-thirds of the members present and after consultation with the Executive Secretary, or an official of the Secretariat representing the Executive Secretary, at the meeting of the Council.
- 4.1.5 The Council may agree on a procedure whereby the Chairperson shall request the members to vote on specific matters without meeting.
- 4.1.6 All decisions of the Council meeting shall be made on the basis of consensus. Where a decision cannot be derived at by consensus, proposals shall be voted upon. Each member of the Council has one (1) vote and decisions shall be adopted by a simple majority of the meeting. Where there is equality of votes, the Chairperson shall have a casting vote.

4.2 Venue

Council meetings shall be held either at the Secretariat, in the host country of the General Assembly or at such places and times as may be convenient.

4.3 Notice, Agenda and Meeting Papers

- 4.3.1 The Chairperson must ensure that an agenda is prepared prior to the Council meetings, raise issues that require attention, ensure that proceedings are conducted efficiently and that all appropriate matters are addressed. The Executive Secretary must work with the Chairperson in preparing the agenda.
- 4.3.2 The Executive Secretary, as the Secretary to the Council, must circulate the agenda and other meeting papers to all Council members within the period prescribed by the

Council. The circulation of agenda and meeting papers to Council members shall be subject to the following:

- 4.3.2.1 the notice of the meeting and preliminary agenda giving a reasonable indication of matters to be discussed must be circulated not less than thirty (30) days before the date set for the meeting; and
- 4.3.2.2 the agenda and background documents must be distributed at least ten (10) days prior to the meeting.
- 4.3.3 Additional items may be placed on the agenda by a member of the Council provided that notice thereof is given to the Executive Secretary at least one (1) week prior to the date of the meeting. Members shall be notified of such additional items through a revised agenda that shall be communicated to members at least five (5) days before the date set for the meeting. The revised agenda shall be submitted to the Council for adoption at each meeting.
- 4.3.4 Council meetings shall be held to review the audited accounts and approve the forecasted budget as well as the work plan submitted by the Secretariat.
- 4.3.5 At each meeting of the Council, the following shall, *inter alia*, be considered:
 - 4.3.5.1 an update on the activities of the Secretariat submitted by the Executive Secretary;
 - 4.3.5.2 if applicable, reports from sub-committees of the Council;
 - 4.3.5.3 major policy issues and strategic opportunities for ATAF;
 - 4.3.5.4 updates from Member States; and
 - 4.3.5.5 the date of the next Council meeting.

4.4 Minutes (Record of Proceedings)

- 4.4.1 The Executive Secretary shall minute meetings and of decisions, which shall be available to all Member States and kept on file at the Secretariat. The practice for minutes shall be to record the main points of discussion, any material and/or departing views of individual Council members, and the outcome of the discussion.
- 4.4.2 The Executive Secretary as the Secretary of the Council shall circulate:
 - 4.4.2.1 the draft copy of the minutes of Council meetings to all members of the Council within two (2) weeks of the conclusion of any particular meeting; and
 - 4.4.2.2 a final version at least ten (10) days prior to the subsequent Council meeting in the agreed form, whether electronic or otherwise, following confirmation by Council members that the minutes are an accurate record of the proceedings.

- 4.4.3 Circumstances may require the Council to caucus, from time to time, without the presence of the Executive Secretary or a representative from the Secretariat. In these circumstances, a member of the Council present at the meeting shall be designated to keep a record of the discussion, and shall be required to inform the Executive Secretary of the outcome of the discussion in order to complete the minutes of that meeting (in this instance, only the outcome shall be recorded).
- 4.4.4 A summary of decisions and outcomes of the meetings of the Council shall be circulated to Member States through ATAF's website.

4.5 Administrative Guidelines for Servicing the Council

4.5.1 *Costs of attending meetings*

Council members are required to cover the costs of their travel and accommodation for attendance of Council meetings. However, upon specific request, ATAF shall seek to cater for the costs regarding the attendance of Council meetings.

4.5.2 *Special Attachés*

The costs of Special Attachés or Personal Assistants will be at the expense of the Member of the Council who requires these.

5. GOVERNANCE

5.1 Strategic Role of Council

- 5.1.1 The Council, subject to such directives as may be given by the General Assembly, is responsible for the overall management of the business of ATAF and, as such, takes the final decisions regarding the Organization's work, activities and administration between General Assemblies.
- 5.1.2 In pursuit of optimally performing its strategic role, the Council may establish smaller Committees among its members to assist it in its duties, by guiding and facilitating specific areas of responsibility. The Committees shall focus primarily on, but not restricted to, the areas of Governance and Organisational Development, Finance and Audit, and Capacity Building, Research & Development and Technical Assistance.

- 5.1.3 With regard to its role, the Council is concerned with key elements of the governance processes underpinning the execution of its mandate, with particular attention to the following:
- 5.1.3.1 reviewing ATAF's strategic direction and adopting plans proposed by the Secretariat for the achievement thereof;
 - 5.1.3.2 considering specific financial and non-financial objectives and policies proposed by the Secretariat;
 - 5.1.3.3 reviewing processes for the identification and management of risks to ATAF and processes for complying with key regulatory and legal areas;
 - 5.1.3.4 delegating authority for certain levels of major expenditure and financial decisions to the Secretariat;
 - 5.1.3.5 reviewing succession planning for the Secretariat's key management and endorsing appointments, organisational changes and remuneration issues;
 - 5.1.3.6 providing oversight of performance against targets and objectives;
 - 5.1.3.7 providing reporting oversight to the General Assembly on the direction, governance and performance of ATAF as well as other disclosure requirements; and
 - 5.1.3.8 ensuring that the day-to-day operations of the Secretariat are in the hands of the Executive Secretary and staff of the Secretariat.
- 5.1.4 The Council members are entitled to have access, at reasonable times, to all relevant ATAF information and to staff of the Secretariat to assist them in the discharge of their duties and responsibilities to enable them to take informed decisions; but as far as possible, this should be directed through the Executive Secretary.
- 5.1.5 At intervals of not more than one (1) year, the Council shall:
- 5.1.5.1 review and evaluate the present and future strengths, weaknesses and opportunities in respect of the organization;
 - 5.1.5.2 review and approve the Secretariat's financial projections, plans and actions, and significant allocation and expenditure;
 - 5.1.5.3 approve the annual budget and review of ATAF's audit requirements;
 - 5.1.5.4 review relations with relevant stakeholders; and
 - 5.1.5.5 settle the following year's Council work plan.

5.2 Conflict of Interest

- 5.2.1 The conduct of Council members shall be consistent with their duties and responsibilities to ATAF.
- 5.2.2 The Council members shall always act within the limitations imposed by the ATAF Agreement and General Assembly on its activities.
- 5.2.3 Each member of the Council shall:
 - 5.2.3.1 declare his / her interest in such contractual matters or activities that the Secretariat may undertake; and
 - 5.2.3.2 inform the Council of conflict or potential conflict of interest they may have in relation to any particular matter.
- 5.2.4 Members of the Council should absent themselves from discussion or decisions on matters in which they have a conflicting interest, unless resolved otherwise by the remaining members of the Council. This fact shall be accurately recorded.
- 5.2.5 The Executive Secretary, as the Secretary of the Council, shall be responsible for retaining a record of the declarations furnished by Council members and shall guide Council members where circumstances may deem it necessary.
- 5.2.6 In the event that any representative of a Member State serving on the Council should assume a position or duties incompatible with the independence and objectivity of their membership and / or function on the Council, he / she shall immediately notify the Chairperson of the Council, copying the Executive Secretary to the correspondence, who shall notify the remaining members of the Council of the development, as directed by the Chairperson.

CHAPTER FOUR
THE SECRETARIAT
SECTION 1
ROLE OF THE SECRETARIAT

1. KEY OFFICERS AND PERSONNEL

The Secretariat shall consist of the Executive Secretary and such other officials as appointed by him / her, subject to ratification by the Council.

1.1 Executive Secretary

1.1.1. The ATAF Secretariat shall be headed by an Executive Secretary, appointed by the Council for a four (4)-year term, renewable for a maximum of two (2) terms.

1.1.2. The appointment and the removal of the Executive Secretary shall be a matter for the Council as a whole. With respect to the appointment, the Council shall satisfy itself that the appointee has the requisite attributes, experience and qualifications to properly discharge his/her duties. It shall, further, seek the guidance and confirmation of the General Assembly on the appointment of the Executive Secretary and his / her removal.

1.1.3. Duties and roles

1.1.3.1. The Executive Secretary, as the Head of the Secretariat, shall be the legal representative of ATAF.

1.1.3.2. The Executive Secretary shall be responsible for the strategic leadership, management and administration of the Secretariat as its chief operating officer.

1.1.3.3. The Executive Secretary shall act as the Secretary of ATAF's General Assembly and Council meetings.

1.1.3.4. The roles, functions and responsibilities to be fulfilled by the Executive Secretary are set out hereunder:

(a) ***Legal Representative***

(i) The Executive Secretary shall, within limits of the rules and procedures established by the Council, be empowered to undertake such management actions as shall be necessary for the implementation of ATAF's strategic thrust and its legal interests and obligations.

- (ii) The Executive Secretary shall be responsible for signing and sealing international agreements and contracts on behalf of ATAF and shall do so with the approval of the Council.
 - (iii) While the Executive Secretary may delegate administrative functions in respect of ATAF's bank account(s) to a financial officer in the Secretariat, the Executive Secretary shall be the chief accounting officer of ATAF and shall manage ATAF's bank account(s), subject to ATAF's financial regulations set out hereunder in Section 2 of this Chapter.
 - (iv) The Executive Secretary shall be responsible for the depositary functions of ATAF, including of rules and procedures adopted for ATAF institutions and of all instruments of ratification and accession.
- (b) ***The Executive Secretary as the officer responsible for the Secretariat***
- (i) The task of the Executive Secretary is to run the day-to-day operations of the Secretariat and to implement the policies and strategies adopted by the Council.
 - (ii) The Executive Secretary must supervise and control both the staff and operations of the Secretariat and shall be accountable to the Council, through its Chairperson, for the performance thereof.
 - (iii) The Executive Secretary shall be responsible for planning and directing the Secretariat's performance and external obligations.
 - (iv) This will be in addition to public relations and stakeholder liaison as well as promotional activities to develop ATAF's membership base.
 - (v) Subject to levels of delegation agreed to by the Council, the Executive Secretary shall make such decisions in terms of procurement, recruitment and travel as are necessary for the effective implementation of the Secretariat.
 - (vi) All powers and authorities conferred on the Secretariat shall be delegated to the Executive Secretary, so that the authority and accountability of the Secretariat is considered to be the authority and accountability of the Executive Secretary as far as the Council is concerned.

- (vii) The Executive Secretary shall be accountable to the Chairperson of the Council and the Council as a whole. This could be by way of verbal or written representations at Council meetings. However, the Executive Secretary is expected to maintain regular dialogue with the Chairperson, keeping him / her informed of all operational, financial and administrative issues concerning the Secretariat.
- (viii) The Council shall agree with the Executive Secretary on the specific results directed towards ATAF achieving its goals for the next financial year. This shall take the form of an annual performance contract under which the Executive Secretary shall be authorized to make agreed decisions and take mandated actions within the Secretariat's limitations, directed at achieving such goals. The performance objectives shall be structured into quantified organizational achievement and personal achievement against defined targets agreed between the Executive Secretary and Chairperson (acting on behalf of the Council and which shall be confirmed by the Council as a whole).
- (ix) Only decisions of the Council acting as a body or of the Chairperson shall be binding on the Executive Secretary. Decisions or instructions of individual members of the Council will not be binding on the Executive Secretary, except in those instances where the Council gives specific authorization to an individual member or sub-committee of the Council to do so.
- (x) The Executive Secretary is expected to not permit employees and other parties working for, or with, the Secretariat to be subjected to treatment or conditions that are undignified, inequitable, unfair or unsafe.
- (xi) The Executive Secretary is expected not to cause or permit any practice, activity or decision that is contrary to commonly accepted good administrative / governance practice or professional ethics and not to cause or permit any action that does not take into account the effect on ATAF's interest and the functions of the Secretariat.

- (xii) The Executive Secretary (together with the staff of the Secretariat) is expected to ensure that the assets of the Secretariat are adequately maintained and protected, and not unnecessarily placed at risk. The Secretariat must be operated with a comprehensive system of internal control, and assets or funds must not be received, processed or disbursed without controls that (as a minimum) are sufficient to meet standards consistent with the Secretariat's policies and obligations as set by the Council.
 - (xiii) The Executive Secretary shall also perform any other duties as assigned by the Chairperson of the Council from time to time.
- (c) ***Secretary to the Council and ATAF General Assembly Meetings***
- (i) The Executive Secretary shall act as the Secretary of ATAF's General Assembly and Council meetings.
 - (ii) In consultation with the Chairperson, the Executive Secretary shall be responsible for the timely preparation of the agendas for both General Assembly and Council Meetings.
 - (iii) The Executive Secretary must (within the period prescribed by the Council) circulate the agenda and other meeting papers to all Member States (with regard to General Assembly meetings) and Council members (in terms of Council meetings) before the date set down for the meeting.
 - (iv) The Executive Secretary shall maintain a record of General Assembly and Council submissions and papers, which together with the minutes of the respective meetings will be accessible to all relevant parties / stakeholders to the extent and in the manner approved by the Council.
 - (v) The Executive Secretary has a key role to play in ensuring that Council and General Assembly procedures are both followed and reviewed regularly, and has the responsibility to ensure that each Council member is made aware of and provided with advice on their duties, responsibilities and powers.
 - (vi) In addition to the official responsibilities that rest on the Executive Secretary in terms hereof, he / she shall be a central source of advice to the Council and its individual members on matters

relating to ATAF. The Executive Secretary is also responsible for ensuring that the applicable rules and regulations for the conduct of the affairs of the Council are complied with and for ensuring all matters associated with its efficient operation are maintained.

(vii) The Executive Secretary shall provide a central source of advice to the Council on issues relating to principles of corporate / administrative governance that are relevant to ATAF.

(viii) The Council members shall have unlimited access to the Executive Secretary in support of their individual responsibilities on a basis agreed between the Council and the Chairperson of the Council.

1.2. **Other Secretariat Staff**

1.2.1. The Executive Secretary shall be supported by such staff as may be necessary to carry out the functions of the Secretariat in accordance with the structures and staffing levels approved by the Council.

1.2.2. The Executive Secretary shall appoint such other officials as are necessary for the effective operation of the Secretariat, subject to the ratification of the Council, which will determine and approve the staffing levels and the terms and conditions of their employment.

1.2.3. Due regard shall be given to the necessity of recruiting staff on a broad geographic basis, giving proper consideration to ATAF's continental focus, and ensuring that the required competencies are sufficiently provided within the Secretariat.

1.2.4. The staff members of the ATAF Secretariat report directly to the Executive Secretary who, as the chief operating officer, is accountable for their performance.

1.2.5. In order to ensure proper levels of responsibility and accountability within the ATAF Secretariat, good governance requires that all official communication with the staff of the ATAF Secretariat by members of the Council be directed through the Executive Secretary, or his / her nominated deputy in his / her absence.

2. **ENABLING GUIDELINES FOR PARTNERSHIPS**

2.1. Considering the significance of partnerships to ATAF in terms of its strategic thrust, it is important that the Secretariat ensures a well-conceived and comprehensive strategy for

engaging with its Development Partners. This should be derived from ATAF's overall strategy as reviewed by the Council periodically.

- 2.2. Where necessary, the Secretariat shall ensure that formal agreements are entered into between ATAF and other respective partners, including Associate members, to regulate ATAF's relationship with each partner. Through partnership framework agreements, memoranda of understanding (MoUs) and joint declarations with its Development Partners, ATAF will be able to effectively accomplish its mandate as outlined in the Agreement.
- 2.3. The contracting authority at ATAF, in terms of formal partnership agreements, shall be the Executive Secretary, with the approval of the Council.
- 2.4. The Executive Secretary is expected to ensure that the Chairperson of the Council is appropriately briefed in terms of opportunities and efforts regarding establishing new partnerships. Also, the Executive Secretary shall include an update on the status of ATAF's partnerships in his / her reports to the Council.
- 2.5. A section on ATAF's partners shall be included in the Annual Report to the General Assembly.

CHAPTER FOUR
THE SECRETARIAT
SECTION 2
FINANCIAL REGULATIONS

1. ACCOUNTING

1.1. ATAF shall prepare accounts in accordance with generally recognized accounting practices. In this regard, ATAF's accounting standards are benchmarked against the characteristics of good accounting standards found in generally accepted accounting standards [*International Financial Reporting Standards (IFRS)*].

1.2. These financial regulations identify a certain number of overall, basic, financial reporting best-practice characteristics that are used as benchmarks to guide ATAF, as set out hereunder.

1.2.1. Completeness of the Financial Statements

1.2.1.1. In most well-developed accounting standards, a complete set of financial statements comprises:

- (a) A statement of financial position (i.e. a Balance Sheet), which presents the assets and liabilities of the reporting entity as at the financial closing date. This statement will be prepared on a modified accrual basis.
- (b) A statement of financial performance (i.e. a statement of revenue and expenses or expenditure), which shows the revenue and expenses during the financial reporting period.
- (c) A statement of changes in net assets / equity, which reconciles the movement between the two above-noted statements.
- (d) A statement of cash flow, which shows the movements of cash during the financial reporting period.
- (e) A description of the accounting policies, disclosing the accounting framework and the specific rules used to prepare the financial statements.
- (f) Additional explanatory notes and annexes, which clarify the content of the financial statements in accordance with the accounting framework used to establish them.

1.2.2. Periodicity

ATAF's financial statements shall be prepared every financial year.

1.2.3. **Clear identification**

ATAF's financial statements should be easily identifiable (i.e. if the financial statements are published as part of a larger report, the readers should be able to distinguish them clearly from the other documents, the reporting and economic entity covered should be clearly identified, and the period covered and the currency used should be clear).

1.2.4. **Consistency**

The financial statements should be presented in a consistent manner with those of the previous reporting period (i.e. using the same accounting rules and presentation, and if these have changed, the impact of the change should be clearly disclosed).

1.2.5. **Comparability**

The financial statements should be presented with comparative financial information (for example, comparative numbers of the previous financial period).

1.2.6. **Going concern**

The financial statements should be prepared under the going concern accounting convention (i.e. assumption of continuation of the activities). When this is not the case, it should be disclosed in the financial statements.

1.2.7. **No offsetting**

Assets and liabilities of a different nature should not be offset against each other, unless immaterial. Similarly, revenue and liabilities of a different nature should not be offset against each other, unless immaterial.

1.2.8. **Depreciation**

Assets with an initial purchase value of less than US\$ 3 500 will not be depreciated, but the cost of the asset will be recorded on the income statement in that financial year. Assets with an initial purchase value of more than US\$ 3 500 will be depreciated using the straight line depreciation method.

1.2.9. **Fair presentation**

1.2.9.1. The financial statements should be fairly presented. They should be an accurate representation of the transactions, events and conditions in accordance with the accounting framework used for preparing them.

1.2.9.2. The fair statement concept implies that the organization has selected accounting policies and practices adapted to deliver a faithful presentation of its transactions and a proper valuation of its assets, taking into account the

specific activities of the organization (for example, the presentation of financial instruments in the accounts of a financial institution).

2. AUDITING

2.1. ATAF shall ensure that suitable arrangements exist for the regular financial audit of the organization. In addition, performance audits of the organization in its entirety will be undertaken from time to time as deemed necessary by the Council. Article 18 of the Agreement provides that the Council shall recommend the appointment of external auditors for ATAF and determine their mandate and remuneration for approval by the General Assembly.

2.2. The auditing of ATAF's accounts shall be in consonance with the fundamental features of international auditing standards, which comprise standards of ethics, standards related to work performance, and standards related to reporting.

2.3. The basic, fundamental features of international auditing standards, which can be used as internationally oriented benchmarks, are briefly outlined below.

2.4. Ethical Standards

2.4.1. *Integrity, objectivity and independence:*

2.4.1.1. In order to sustain public confidence, the conduct of auditors should be above suspicion and reproach. They may not perform activities that are incompatible with the practice of public auditing. Their work should be performed with objectivity and impartiality.

2.4.1.2. Opinions and reports should be based exclusively on factual evidence assembled in accordance with the auditing standards. Auditors should be independent from the audited entity and have no conflicts of interests in performing their work.

2.4.2. *Professional competence and due professional care*

ATAF should ensure that its appointed auditors possess and maintain the competence to perform their work with due professional care.

2.4.3. *Confidentiality*

Professional auditors must respect professional secrecy regarding the information obtained about ATAF during the course of their services.

2.5. **Standards of Work Performance**

2.5.1. *Planning, risk assessment and response to assessed risks*

2.5.1.1. The audit work should be duly planned. The auditor should assess the risks of material misstatement of the financial statements and must design his/her audit procedures in response to the assessed risks.

2.5.1.2. The risks assessment should consider ATAF's internal controls and the risks of fraud.

2.5.2. *Audit evidence*

2.5.2.1. In performing an audit, the auditor must obtain evidence to support his / her audit opinions (e.g. observation of assets, external confirmations, examination of documentation, analytical procedures, subsequent events and management representations).

2.5.2.2. The nature and extent of the evidence obtained should provide reasonable assurance of the adequacy of the audit opinion.

2.5.3. *Documentation*

The auditor must document his / her work in writing in his / her working papers.

2.5.4. *Supervision and quality control*

The work of the audit assistants should be duly supervised and the auditor must implement a quality control system of his work.

2.6. **Standards of Reporting**

2.6.1. Pronouncements on audit reports foresee several types of possible reports and may differ between the International Standards on Auditing (ISA) and the International Organization of Supreme Audit Institutions (INTOSAI).

2.6.2. Irrespective of the standard used, however, ATAF's reports should be clear, to the point, and exempt from superfluous details.

2.6.3. An opinion report should include the following basic elements:

2.6.3.1. To whom it is addressed.

2.6.3.2. A clear identification and description of its subject matter (for example, an identification of the financial statements being audited).

2.6.3.3. A statement to identify the responsible party of the subject matter and to describe the party's responsibility and the auditor's responsibility (for

example, indicating who is responsible for preparing the financial statements under audit).

2.6.3.4. An indication of the standards under which the audit has been performed.

2.6.3.5. A description of the nature and scope of the work.

2.6.3.6. The opinion of the auditor about the subject matter (for instance, whether the financial statements are fairly stated, or whether a contractual provision has been complied with). The assurance provided in the opinion should be related to the scope of the work and to the audit evidence obtained (for instance, where a limited scope work was performed, only a limited assurance can be given).

2.6.3.7. The date of the report.

2.6.3.8. The identification of the auditor issuing the report and signature.

3. INTERNAL CONTROLS

3.1. Internal Control Framework

ATAF shall apply the COSO internal control model¹, which pursues these objectives through several inter-related components, and which are inherent to any management process. These are set out hereunder.

3.1.1. *Control environment*

The control environment sets the tone of an organization. Factors include the integrity and ethical values of management and staff, the organization's commitment to competence, management's philosophy and operating style, the organizational structure, as well as human resources policies and practices.

3.1.2. *Objectives setting*

Objectives must exist before management can identify potential events affecting their achievement.

¹ The Committee of Sponsoring Organizations of the Treadway Commission (COSO framework) is based on the following definition of internal control: "*Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to address risks and to provide reasonable assurance regarding the achievement of objectives in the following categories: "Effectiveness and efficiency of operations; Reliability of financial reporting; Compliance with applicable laws and regulations; and Safeguarding resources against loss, misuse or damage"*.

3.1.3. ***Risk assessment***

This is the process of identifying and analyzing the relevant risks to the achievement of the entity's objectives, and determining the appropriate response. It implies:

- (a) risk identification;
- (b) risk evaluation;
- (c) assessment of the reaction to the risks of the organization; and
- (d) development of responses to the risks (accepting, avoiding, mitigation / treatment or termination of each risk).

3.1.4. ***Control activities***

Control activities are the policies, procedures and actions established to address risks and to achieve the organization's objectives. Control activities should occur throughout the organization and include a range of detective or preventive activities.

3.1.5. **Information and communication**

Information systems produce reports that make it possible to run and control the organization, considering that the quality of information affects the organization's ability to make appropriate decisions. Information should be appropriate, timely, current, accurate and accessible. Effective communication should flow down, across and up the organization. There also needs to be effective communication with external parties.

3.1.6. ***Monitoring***

Internal control systems need to be monitored to assess the quality of the system's performance over time.

3.2. **Internal Auditing Standards**

3.2.1. The Institute of Internal Auditors (IIA) has issued comprehensive Internal Auditing Standards (IAS) that apply to its members in the private and public sectors.

3.2.2. The fundamental features of these internal auditing standards are categorized by subject and can be briefly summarized hereunder.

3.2.2.1. ***Attribute standards***

- (a) The *purpose, authority and responsibility* of the internal audit activity should be formally defined within the organization.
- (b) The internal audit activity should be independent, and internal auditors should be *objective* in performing their work.

- (c) Engagements should be performed with proficiency and due professional *care* by auditors possessing the necessary competencies.
- (d) ATAF's Internal Audit should develop an ongoing quality assurance and *improvement programme* that covers all aspects of the internal audit activity and continuously monitors its effectiveness.

3.2.2.2. ***Performance standards***

- (a) *Managing the internal audit activity*: ATAF's Internal Audit should manage the internal audit activity effectively to ensure its added value to the organization (planning, resource management, policies and procedures, etc.).
- (b) *Nature of work*: The internal audit activity should evaluate and contribute to the improvement of risk management, control and corporate governance.
- (c) *Engagement planning*: A formal plan should be developed for each internal audit engagement.
- (d) *Performing the engagement*: Internal auditors should identify, analyze, evaluate and record sufficient information to achieve engagement objectives.
- (e) *Communicating results*: Internal auditors should communicate the engagement results effectively and promptly.
- (f) *Monitoring progress*: ATAF's Internal Audit should establish and maintain an ongoing monitoring/follow-up system to ensure the timely and effective implementation of management actions.
- (g) *Management's acceptance of risks*: If ATAF's Internal Audit function believes that senior management has accepted a level of risk that is unacceptable to the organization, it should actively engage senior management in discussion to resolve the situation.
- (h) *Reporting*: ATAF's Internal Audit should report to a level within the organization that allows it to accomplish its responsibilities independently. The Internal Audit function should report administratively to the Executive Secretary and functionally to the Chairperson of the Council. ATAF's Internal Audit should have ready and regular access to the Chairperson of the Council.

3.2.3. In order for the fundamental features of the Internal Auditing Standards to be complied with, ATAF's internal audit function will be outsourced to an independent firm, until such a time when the Secretariat is able to incorporate the internal audit function within its structures.

4. PROCUREMENT

4.1. General Principles

4.1.1. ATAF's procedures on procurement shall be adhered to irrespective of the specific procedures of cooperating partners involved in funding any aspect of ATAF's activities, except where this is expressly stated or otherwise agreed upon by ATAF and the specific co-operating partner.

4.1.2. In pursuance of awarding business to suppliers of goods, works and services on the basis of merit, ATAF shall adhere to procurement in a professional, ethical and transparent manner; with support for free enterprise and competition.

4.1.3. This shall be in accordance with the basic principles identified as international best practice in the field of procurement that are set out hereunder:

4.1.3.1. *Transparency*

- (a) Appropriate documentation at all stages of the procurement process must be ensured (pre-information notice, tender notice and award notice). The tender documentation must indicate clearly the terms and specifications of the tender and the conditions of the contract. These terms and conditions should not change during the procurement process.
- (b) While the procurement procedure is under way, contacts between ATAF officials and the candidates must be made in a transparent way.
- (c) The decision taken during the evaluation of the proposals should be recorded in writing. The minutes of this decision should include minimum information about each candidate declared to satisfy the requirements, and the quotation obtained by each candidate according to the award criteria published with the invitation to tender. The award decision should be published.

4.1.3.2. *Non-discrimination*

- (a) It is important to establish criteria and publish information that gives all potential suppliers an equal opportunity to compete.
- (b) The technical and other specifications of tenders should not have the effect of creating unjustified obstacles to competitive tendering and international trade.
- (c) Regarding the evaluation of tenders, it is also important to establish measures and evaluation criteria to ensure fair, objective and impartial treatment of all the tenders.

4.1.3.3. ***Conflict of Interest***

ATAF's Conflict of Interest Policy (Clause 1.2.4 of Section 4 under Chapter 4 shall apply to these Rules and Procedures).

4.1.3.4. ***Value for money***

Adherence to this principle entails that the contract is awarded to the tender which, in terms of the specific evaluation criteria set forth for the tender, is determined to be the most advantageous. This may not necessarily mean the tender with the lowest price but may mean the tender with the best balance between quality and price.

4.2. **Procurement Methods**

4.2.1. ***Public bidding***

4.2.1.1. "Public bidding" is defined as an invitation extended to suppliers of goods, works and Services to submit proposals or quotations by advertising the intended procurement in the media.

4.2.1.2. The "open tender" form of tender will be used in cases where the procurement is of a routine nature, where practices and standards are well established and where price and risk are the primary considerations.

4.2.1.3. The "pre-selection" form of tender will usually apply in cases where the procurement is of a complex or specialized nature, cannot be accurately specified or defined and hence the ability of the supplier is the primary consideration and not necessarily the price.

4.2.2. ***Closed bidding***

4.2.2.1. "Closed bidding" is defined as the process in which a minimum of three (3) and a maximum of five (5) preferred and / or known and accredited suppliers

are nominated and from whom proposals or quotations will be sought without publicly advertising the intended procurement of the commodity or service.

4.2.2.2. Closed bidding is to be used where products and services are:

- (a) of a system compatibility nature or standards bound and are essential for the security and continuity of efficient business operations;
- (b) of a cyclical nature with fixed period guarantees supported by service contracts (maintenance and repair) and which are usually included in the agreements; or
- (c) provided by a limited number of accredited suppliers and are usually appointed by holders of intellectual property rights (for example, licenses, trademarks and patents or distribution agreements).

4.2.3. *Single source nomination*

4.2.3.1. This method entails the invitation for proposals or quotations from a single nominated supplier where the supplier is either:

- (a) a firm or person known and acknowledged through accreditation and reputation for their unique knowledge, expertise, skills and specialization; and / or
- (b) is categorized as the sole supplier in terms of license agreements and / or through the holding of patent or other intellectual property rights.

4.3. **Management of Procurement**

4.3.1. *Procurement Compliance Officer*

4.3.1.1. The Executive Secretary shall designate a staff member of the Secretariat to be the Procurement Compliance Officer (PCO). The PCO will assume primary responsibility in terms of monitoring ATAF's procurement processes, as well as adherence to policy / procedural guidelines.

4.3.1.2. The PCO will act as the Secretary of the Procurement Committee (PC).

4.3.2. *Procurement Committee (PC)*

4.3.2.1. The PC is responsible for evaluating and recommending tenders / proposals where the value of procurement is between US\$ 50 000 and US\$ 100 000.

4.3.2.2. The PC is responsible for evaluating and approving tenders / proposals where the value of procurement is greater than US\$ 100 000.

4.3.2.3. The PC shall be comprised of:

- (a) the Executive Secretary, who shall chair the committee, which may be delegated where the value of procurement is less than US\$ 100 000;
- (b) two (2) other staff members of the ATAF Secretariat designated by the Executive Secretary including the PCO; and
- (c) where the need arises, invited technical experts to support the PC on an *ad hoc* basis.

4.3.3. ***Contracting***

4.3.3.1. Contracting with suppliers of goods, works and services shall be done strictly in terms of approved contract or purchase order formats. Contracts will be signed on behalf of ATAF by the Executive Secretary, according to the Delegation of Authority Framework.

4.3.3.2. The service provider must be provided with an order number before commencing with the contract / agreement / service / delivery of goods.

4.3.3.3. From time to time, it is necessary to amend certain contractual obligations in terms of time, scope and extent of deliverables to suit changed circumstances. These amendments usually impact on the contract value and normally increase the contract amount. In order to accommodate an orderly means of undertaking contract modifications, the following shall apply:

- (a) Contract value increases will be on a cumulative basis for any single engaged service / product supplier per activity / assignment / project, etc. The matter must be referred by the programme manager to the Executive Secretary for a decision prior to approval.
- (b) Extension of time for all “term” contracts is to be referred to the Executive Secretary, who should notify the Council.
- (c) Time extensions for contracts where the deliverable is of a “task” or of a specific “once-off” product supply nature can only be done once. Further extension of time must be referred to the Chairperson of the Council for a decision prior to it being approved.

4.3.4. ***Performance appraisal***

4.3.4.1. Before effecting final payment, the officer responsible for the supervision of the activity should complete a performance appraisal form in terms of quality control and service delivery.

4.3.4.2. Completion of the performance appraisal form will be a condition precedent to the release of the payment.

4.3.5. ***Stores requisition***

4.3.5.1. The Financial Officer shall be responsible for ensuring appropriate processes and procedures for stores requisitions in terms of office consumables.

4.3.5.2. The budget for stores requisitions shall be subject to the approval of the Executive Secretary.

4.3.6. ***Signatory procedures for contracts and payments***

The principal signatories in terms of contracts and payments shall be the Executive Secretary and Financial Officer, in accordance with ATAF's Delegations of Authority Framework (see Table 2 below).

CHAPTER FOUR
THE SECRETARIAT
SECTION 3
DELEGATION OF AUTHORITY FRAMEWORK

1. UNDERLYING PRINCIPLES

- 1.1. Decision-making is to be brought to the lowest level possible, without need for ratification at higher level.
- 1.2. The Chairperson of the Council is to be kept fully informed of all decisions that are Strategic in nature.
- 1.3. Procurement of goods and services and payment requests may be originated from any officer within the Secretariat.
- 1.4. Recommendation for approval is to come from the next level down from decision-maker.
- 1.5. Consultation is expected to take place in the ordinary course of events.
- 1.6. Spending against approved budget (except for items specifically dealt with in the delegations) may be approved by the Financial Officer.
- 1.7. The Delegations of Authority Framework is outlined in Table 2 below.

TABLE 2: Delegation of Authority Framework

ITEM	CH	CO	PC	ES	PM	FO	Concurrence/Notes
Local Travel Request					A		Travel plan.
Local Travel Claim					A	C	Travel claim form accompanied by approved travel requisition form and original invoices, reconciled to advance taken (if any).
International Travel Request				A	R		Travel plan.
International Travel Claim				A		C	Travel claim form accompanied by approved travel plan and original invoices, reconciled to advance taken (if any).
Payment Request and Authorization (general claim less than US\$135)						A	Original invoice, supporting documents plus memo indicating from which funds payment should be made, to be presented to FO for verification of budget and correctness.
Payment Request and Authorization (general claim greater than or equal to US\$135 and less than US\$ 700)					A	C	Original invoice, supporting documents plus memo, indicating from which funds payment should be made, to be presented to FO for verification of budget and correctness.
Payment Request and Authorization (general claim greater than or equal to US\$ 700)				A	R	C	Original invoice, supporting documents plus memo indicating from which funds payment should be made, to be presented to FO for verification of budget and correctness.
Procurement of goods and services (less than US\$ 700)					A	C	Minimum one quotation. On decision FO must complete order form. No goods or services can be procured without an order number.
Procurement of goods and services (greater than or equal to US\$ 700 and less than US\$ 50 000)				A	R	C	Single Source Nomination/Closed Bidding. On decision FO must complete order form. No goods or services can be procured without an order number.
Procurement of goods and services (greater than or equal to US\$ 50 000 and less than US\$ 100 000)	N		R	A		C	Closed Bidding. On decision PC Officer must complete order form. No goods or services can be procured without an order number.
Procurement of		RT	A			C	Public Bidding. On decision PC Officer

goods and services (greater than or equal to US\$ 100 000)							must complete order form. No goods or services can be procured without an order number.
Entering into Contracts (less than US\$ 50 000)				A	R		Closed bidding/Public bidding. Total value of contract over time span should be taken into account when deciding on delegation of authority. Thereafter, normal procurement procedures.
Entering into Contracts (greater than or equal to US\$ 50 000)			N	A	R		Closed bidding/Public bidding. Total value of contract over time span should be taken into account when deciding on delegation of authority. Thereafter, normal procurement procedures.
Extension of Contracts (less than US\$ 50 000)				A	R		A contract can only be extended once. The PM must write motivation to ES stating reasons for extension.
Extension of Contracts (greater than or equal to US\$ 50 000)			N	A	R		A contract can only be extended once. The PM must write motivation to ES stating reasons for extension.
Entertainment Expenses				A		C	Original invoice, supporting documents plus a memo indicating from which funds payment should be made, to be presented to FO for verification of budget and correctness.
Stores Requisition						A	Stores requisition form to be completed by originator and handed to FO for approval and distribution.
Appointment of fixed term and contract staff		N		A			See Section 5 of this chapter. The CO should be notified only where the contract amount is above US\$ 50 000.

Legend:

CH – Chairperson of the Council	A – Approve
ES – Executive Secretary	C – Certify
FO – Financial Officer	N – Notify
CO – Council	R – Recommend
PC – Procurement Committee	RT – Ratify
PM – Programme Manager	

CHAPTER FOUR
THE SECRETARIAT
SECTION 4
CONFLICT OF INTEREST

1. STAFF MEMBERS

1.1. General Duty of Good Faith

ATAF staff shall avoid situations and activities that might reflect adversely on the Organization, compromise their operations, or lead to real or apparent conflict of interest. Therefore, staff members shall:

- 1.1.1. discharge their duties solely with the interest and objectives of the Organization;
- 1.1.2. not accept in connection with their appointment or service with the Organization any remuneration, nor any benefit, favour or gift above US\$100. All gifts shall be declared in a gift register, deposited with the Secretariat.
- 1.1.3. respect the international character of their positions and, in so doing, maintain their independence by not accepting any instructions relating to the performance of their duties from any governments, or other entities or persons external to the Organization;
- 1.1.4. conduct themselves at all times in a manner befitting their status as ATAF employees. They shall not engage in any activity that is incompatible with the proper discharge of their duties at ATAF. They shall avoid any action and, in particular, any public pronouncement or personal gainful activity that would adversely or unfavourably reflect on their status or on the integrity, independence and impartiality that are required by their status; and
- 1.1.5. observe the utmost discretion in regard to all matters relating to ATAF both while they are staff members and after their service with ATAF has ended.

1.2. Benefits, Favours and Gifts

- 1.2.1. Official duties will bring ATAF staff members into contact with organizations and other officials or members of the public who may wish to offer gifts or hospitality. While such contact is a necessary part of conducting ATAF's business, it is essential that ATAF staff members and their families be, and be seen to be, free from any form of bribery or corruption. The offering of gifts and / or other benefits may be seen as an attempt to influence a decision which a staff member is required to take and therefore must be avoided.

- 1.2.2. For these reasons, staff members may not accept gifts or hospitality of any kind except in cases where:
- 1.2.2.1. the gift is of an inexpensive nature given in the spirit of harmonious business relations and of a value not exceeding US\$100 or equivalent;
 - 1.2.2.2. refusal of the gift would cause offence on cultural grounds;
 - 1.2.2.3. the gift is offered in a public forum where refusal would cause embarrassment; or
 - 1.2.2.4. the hospitality is associated with the demands of work e.g. working meals and the scope and cost of the hospitality do not appear excessive. In case of doubt, the staff members should seek the advice of his / her superior.
- 1.2.3. Where an employee accepts a gift above the threshold of US\$100 as abovementioned, they should promptly declare this to ATAF formally.
- 1.2.4. Staff members involved in any procurement activity on behalf of ATAF have a particular responsibility to be, and be seen to be, impartial and free from any improper influences in reaching their decisions. Such staff members shall not:
- 1.2.4.1. solicit or accept, directly or indirectly, any cash gratuity, gift, favour, entertainment, loan, rebate or anything of monetary value from anyone who:
 - (a) has or is seeking to obtain ATAF business;
 - (b) has interests that may be substantially affected by procurement awards;
 - 1.2.4.2. solicit or accept, any money, gratuity, or anything of monetary value from any employee, representative, agent or consultant of a competing vendor during the conduct of any ATAF procurement of goods, works or services; and
 - 1.2.4.3. solicit or accept, directly or indirectly, any promise of future employment or favours with any officer, employee, representative, agent or consultant of a competing vendor.

1.3. **Outside Employment**

- 1.3.1. Staff members shall not be permitted to accept any employment or otherwise provide services for another organization whether as an employee, consultant, director, partner or otherwise during their appointment with ATAF.

- 1.3.2. Consultants or staff members holding short-term temporary appointments may hold concurrent assignments from other public and private employers as long as such appointments are not in conflict with ATAF's integrity and work.
- 1.3.3. Staff members seconded from other organizations may work for their primary organizations to the extent provided for by the contract in place between ATAF and the partner institution that seconds staff members to ATAF.
- 1.3.4. A staff member may accept honoraria for an activity undertaken in a private capacity which is allowable under ATAF's rules and any applicable local legislation. Where such activity is authorized as official duty, a staff member may not retain honoraria, except where permitted to do so by ATAF.

1.4. **Financial Interest in Transactions Involving ATAF**

Except where permitted by ATAF, staff members and their immediate family members may not accept a financial interest in a transaction involving ATAF, whether by way of compensation, commission, favourable buying or selling arrangements, gift or otherwise.

1.5. **Disclosure of Interests**

- 1.5.1. A staff member shall disclose any financial interest or business relationship of his / her own immediate family member that might reasonably be considered to reflect unfavourably on, or cause embarrassment to, ATAF or to be in actual or apparent conflict with the staff member's duties at ATAF. In this regard, staff members are expected to abstain from exercising any related responsibility except as otherwise instructed by his / her superiors.
- 1.5.2. Periodically upon request, all staff members must certify that they have read this rule and are in compliance with it.

2. **ETHICS OFFICER AT ATAF**

- 2.1. The Executive Secretary shall designate one of the staff members at the Secretariat to act as the Ethics Officer.
- 2.2. The duties of the Ethics Officer shall include:
 - 2.2.1. regular and formal identification of ethical risk areas;
 - 2.2.2. development and strengthening of monitoring and compliance policies, procedures and systems;

- 2.2.3. recommending easily accessible safe reporting channels (for example, “whistle-blowing”);
- 2.2.4. induction of new employees as well as training on ethical principles, standards and decision-making;
- 2.2.5. communicating and disseminating ATAF’s rules and procedures (with the oversight of the Executive Secretary) to both internal and external stakeholders; and
- 2.2.6. providing a central source of guidance and advice to all staff members on matters of ethics.

**CHAPTER FOUR
THE SECRETARIAT
SECTION 5
HUMAN RESOURCES**

1. ENABLING FRAMEWORK

- 1.1. ATAF's Rules and Procedures with regard to human resources are developed pursuant to Article 16 of the Agreement between the Government of the Republic of South Africa and ATAF for the hosting of the Secretariat of the organization.
- 1.2. This is to the effect that:
- 1.2.1. the Secretariat shall have the authority to recruit staff members locally and internationally towards effectively carrying out the functions and programmes of ATAF. Such staff members may be recruited from among nationals of the host country or nationals of other countries (with residence and work permits in the host country).
- 1.2.2. employment contracts as well as the conditions of employment of ATAF's staff members shall approximate prevailing norms in the host country, with such modifications as may be required to assure availability of well-qualified staff members.
- 1.3. In furtherance thereof, where there is any inconsistency between the applicable rules of ATAF and the host country's labour law, the latter shall prevail, particularly towards protecting the rights of the locally recruited staff members.

2. STAFF RECRUITMENT

2.1. Equal Employment Opportunity

- 2.1.1. ATAF is an equal employment opportunity employer.
- 2.1.2. ATAF's employment decisions are based on merit and business needs, and not on race, colour, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

2.2. Selection Process

- 2.2.1. ATAF's recruitment policy shall seek to attract staff members of the highest calibre appropriate to the job requirements under employment terms and conditions that are both responsive to the organization's needs and the staff member's well-being.
- 2.2.2. Due regard shall be given to the necessity of recruiting staff on a wide geographic basis, giving proper consideration to the pan-African interests of ATAF and its membership, and ensuring that the Secretariat has the required competencies as are necessary for ATAF's stewardship.
- 2.2.3. ATAF shall carefully select its employees through an open process that involves advertisement of the vacancy, written applications, personal interviews and reference checks. After all available information is considered and evaluated, a successful candidate is selected to become a member of the ATAF team.
- 2.2.4. It is the general policy of the organization normally not to employ relatives of serving employees.
- 2.2.5. The advertisement should refer to ATAF's non-discrimination and equal opportunity policies and the company should take measures to distribute job advertisements widely so that information regarding vacancies reaches a diverse pool of possible candidates. This is to be done particularly in terms of professional staff, considering ATAF's continental scope.
- 2.2.6. Job descriptions must be clearly defined and regularly updated and must only refer to requirements that are necessary to perform the required job functions to ensure that employees are hired only on the basis of skills, qualifications and experience required for the position.
- 2.2.7. To the extent possible, ATAF will avoid seeking irrelevant personal information from candidates or employees (such as racial and ethnic affiliation, religion, personal opinion, health status, age or family circumstances) when the information is unrelated to the functions of the position. Where there are exceptions, the reason for doing so must be clearly explained to the applicant. The information must be kept strictly confidential and staff involved in the collection of this type of information must be competent in dealing with sensitive data. Importantly, it must be emphasized that providing the information is voluntary.
- 2.2.8. ATAF shall ensure that non-discriminatory procedures are applied consistently in the selection process and the short-listing of candidates. Selection must be based on objective information about the candidate's ability to perform the job, and not on

preconceived assumptions about what the candidate is capable of doing. Further, if ATAF recruits new employees via a recruitment agency, the recruitment agency must receive information about ATAF's non-discrimination policy, and be instructed in how to apply it in the different stages in the recruitment process.

2.2.9. Subject to Chapter 1: Clause 9.4.2.6 (above), all professional positions at the Secretariat shall be treated as international positions, in respect of which candidates from ATAF's Member States shall be accorded first priority. In this regard, advertisements for such positions shall be circulated in English, French and Portuguese, through sources that have a continental reach. On the other hand, positions for support staff shall be sourced locally.

2.3. **Probation**

2.3.1. No employee shall be appointed to a permanent position unless the employee has satisfactorily served a probationary period, or has successfully completed his / her on-the-job training.

2.3.2. The period of probation shall not be less than three (3) months and not exceed six (6) months, depending on the seniority of the post. During this period of probation / training, the employee will be under assessment to determine the suitability of the employee for permanent appointment. An open performance appraisal will be conducted to this effect.

2.3.3. Where an employee's performance during probation has not been satisfactory, the probationary period may be extended with reasons thereof provided insofar as such extension shall not exceed three (3) months. If, during the extended period, the employee's performance is still unsatisfactory, the employee's services will be terminated.

2.4. **Appointment of Staff**

2.4.1. *Full time and fixed term contract*

2.4.1.1. Apart from the position of the Executive Secretary, all appointments of senior employees at ATAF as well as fixed term contract employees shall be the responsibility of the Executive Secretary, subject to the ratification of the Council, which will determine and approve the staffing levels and the terms and conditions of their employment.

2.4.1.2. No engagement shall be effective unless ATAF has offered the position to the candidate in writing and the employee has signified in writing his / her acceptance of the offer.

2.4.1.3. A formal contract shall be drawn up in respect of each appointment and signed by the parties. The contract should include the terms of reference and key performance indicators in respect of the position. Regarding the conditions of work, all contracts should be approximate to Basic Conditions of Employment legislation of the host country and, where there are any inconsistencies, the legislation shall prevail.

2.4.2. ***Flexible staffing***

2.4.2.1. ATAF may use interns, temporary staff or consultants. Flexible staffing also helps to reduce and contain costs, particularly when certain skills and capacity are not needed on a permanent basis.

2.4.2.2. Appointments of interns, temporary staff or consultants shall be the responsibility of the Executive Secretary, who may delegate this responsibility to a senior officer authorized by him / her.

2.4.2.3. No engagement shall be effective unless ATAF has offered the position in writing to the individual or firm who also signified in writing the acceptance of the offer.

2.4.2.4. A formal contract shall be drawn up in respect of each appointment and signed by the parties. The contract should include the terms of reference and key performance indicators in respect of the position. All contracts should be in accordance with ATAF's Rules and Procedures as well as relevant laws in force in host country.

2.4.3. **Seconded officials**

2.4.3.1. Secondment of staff to ATAF, or from ATAF to other organizations, can enhance overall performance of the Secretariat by improving the exchange of information and ideas and by enhancing ATAF's relationships and networks. It may constitute a valuable development opportunity for the respective parties.

2.4.3.2. The secondment of staff shall be based on a written agreement between the Executive Secretary and the appropriate authority from the seconding organization.

2.4.3.3. Agreements for the secondment of staff shall be subject to ATAF's Rules and Procedures, except otherwise agreed by the parties.

3. WORK SCHEDULE

3.1. Business Hours

- 3.1.1. The efficiency of each employee depends on good time-management and all employees are expected to report for work promptly at the daily start time specified in the contract of employment.
- 3.1.2. Official ATAF working hours will be eight (8) hours per day to be worked between 07h30 and 16h30 from Monday to Friday, with one (1) hour per day for lunch.
- 3.1.3. In accordance with the business requirements of ATAF, it may, from time to time, be necessary for ATAF staff to be involved in business activities outside of the hours set out above and, as such, ATAF staff members agree to work such additional hours as may be necessary to conduct these functions.
- 3.1.4. Reasonable notice should be provided to a staff member in respect of any overtime and it will be ATAF's responsibility to ensure appropriate transportation for staff members working late.
- 3.1.5. The Secretariat shall observe public holidays of the host country. In addition, the Secretariat may be closed in December for the Christmas and New Year holidays, subject to directives from the Executive Secretary. Where the Secretariat is closed for the Christmas and New Year holidays, this period may be calculated as compulsory leave period for staff members to the extent permitted by the host country's basic conditions of employment.

3.2. Absence and Lateness

- 3.2.1. Poor time-management practices or absenteeism will be viewed as unacceptable behaviour and will be dealt with accordingly.
- 3.2.2. ATAF is aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside the working hours may arise.
- 3.2.3. If an employee is unable to report to work, or if he / she arrives late, he / she should contact their supervisor or the Executive Secretary in advance. If an employee knows in advance that he / she will need to be absent, he / she should request this time off directly from his / her supervisor.

- 3.2.4. If an employee is unable to call in person because of an illness, emergency or for some other reason, he / she should be sure to have someone call for them.
- 3.2.5. Absence from work for seven (7) consecutive working days without notifying the designated company representative will be considered a voluntary resignation.
- 3.2.6. If an employee is absent for more than two (2) consecutive working days because of an illness, he / she should submit written medical documentation.
- 3.2.7. A consistent pattern of questionable absences, when considered excessive, may be cause for concern and could lead to disciplinary action.

4. ORIENTATION

New employees, seconded staff, temporary staff as well as consultants at ATAF will be provided with an appropriate orientation programme, designed to sufficiently introduce them to ATAF's work environment, colleagues and the individual's designated tasks.

5. LEAVE

5.1. Process

- 5.1.1. ATAF's leave policy shall be in accordance with the host country's labour law.
- 5.1.2. Eligible employees are required to complete a leave application form in respect of all days on which they are absent from work, including annual, sick, family responsibility, maternity and other leave.
- 5.1.3. Application forms are to be submitted by the employee to their immediate supervisor for authorization.

5.2. Annual Leave

- 5.2.1. Full time employees are entitled to twenty-five (25) working days' annual leave during every annual leave cycle. This leave must be applied for and authorized in advance. Employees shall be paid their normal remuneration during such annual leave.
- 5.2.2. Annual leave may be taken during the course of an annual leave cycle, provided that it is taken at times convenient to ATAF.

- 5.2.3. Annual leave may not be accumulated. Employees may not be paid *en lieu* of annual leave. Any annual leave not taken during the annual leave cycle or within six (6) months thereafter will be forfeited.

5.3. Sick Leave

- 5.3.1. During every three(3)-year-cycle, an employee is entitled to an amount of paid sick leave equal to the number of days the employee would normally work during a period of six (6) weeks, i.e. thirty (30) working days.
- 5.3.2. Employees must submit a recognized medical certificate stating that they were unable to work for the duration of their absence on account of illness or injury, in respect of any period of illness exceeding two (2) consecutive days, where sick leave is taken on more than two (2) occasions during an eight (8) week period. Notwithstanding these provisions, during the first six (6) months of employment, an employee is entitled to one (1) day's paid sick leave for every twenty six (26) days worked.
- 5.3.3. Any employee who is away from work due to illness or an accident must notify his / her head of department before 09h00 (when possible) on the first day of absence and must, upon his / her return, complete a sick leave form.
- 5.3.4. Additional sick leave, where necessary and reasonable, will be at the sole discretion of the Executive Secretary, either on full pay, half pay or unpaid.
- 5.3.5. Sick leave does not accumulate from one three (3)-year-cycle to the next. Employees who have exceeded their entitled sick leave in any cycle will not be remunerated for any additional sick leave taken.

5.4. Family Responsibility Leave

- 5.4.1. Employees are entitled to three (3) working days' family responsibility leave per annum for:
- 5.4.1.1. the birth of the employee's child;
 - 5.4.1.2. the illness of the employee's child; or
 - 5.4.1.3. the death of the employee's spouse/life partner, parent, adoptive parent, grandparent, child, grandchild, adopted child or sibling.
- 5.4.2. Employees are required to notify their supervisor as soon as reasonably possible of their absence from ATAF due to family responsibility leave.
- 5.4.3. Employees are required to present reasonable proof of the reason of such leave. ATAF may refuse to pay the employee in the event that the employee fails to submit

reasonable proof of the event that caused the employee to take family responsibility leave.

- 5.4.4. Family responsibility leave does not accrue from year to year and will not be paid out where the employee has not taken family responsibility leave during any particular year.

5.5. **Maternity Leave**

- 5.5.1. All female employees of ATAF, irrespective of status or length of service, are entitled to four (4) consecutive months' paid maternity leave. An employee may commence maternity leave:

- 5.5.1.1. at any time from four (4) weeks before the expected date of birth, unless otherwise agreed with ATAF; or

- 5.5.1.2. on a date from which a medical practitioner or a midwife certifies that it is necessary for the employee's health or that of the unborn child.

- 5.5.2. An employee will not be required to work for six (6) weeks after the birth of her child unless a medical practitioner or midwife certifies that she is fit to do so.

- 5.5.3. The employee is required to notify her supervisor in writing of the date on which she wishes to start her maternity leave, as well as her expected date of return to work. The employee must do so at least four (4) weeks before the date on which she intends commencing maternity leave.

- 5.5.4. Upon the employee returning to ATAF from maternity leave, the employee will be placed in the same position with the same terms and conditions of employment that she occupied prior to the commencement of the maternity leave, or in a position that is substantially the same and of equivalent status to the position which she occupied before commencing maternity leave.

5.6. **Study Leave**

- 5.6.1. Employees are encouraged to undergo further formal education. Employees writing exams are entitled to study leave the day prior to and the day of the exam.

- 5.6.2. Study leave shall not exceed ten (10) days per annum and this will be paid provided a copy of the examination timetable has been provided two (2) weeks in advance. Any employee requiring more than ten (10) days leave per year for study purposes will be entitled to take unpaid leave and / or have such additional time taken out of their annual leave.

5.7. Home Leave

5.7.1. *Eligibility for home leave*

- 5.7.1.1. Home leave is a special type of leave earned in addition to annual leave by non-citizens of the host country who, by virtue of their regular positions at ATAF, are serving outside their countries of origin.
- 5.7.1.2. The rate at which an eligible employee accumulates home leave depends on the conditions or terms of the appointment (position or assignment) accepted by the employee, which shall not exceed a total of fifteen (15) working days for every two (2) years of continuous service.
- 5.7.1.3. Home leave must be taken in the employee's country of origin.

5.7.2. *Granting home leave*

- 5.7.2.1. Granting an application for home leave is at ATAF's discretion. Home leave may be granted in combination with other leaves of absence in accordance with ATAF's policies and procedures.
- 5.7.2.2. When computing an employee's continuous creditable service, full credit is given for the day of arrival in the host country and the day of departure and includes:
 - (a) non-pay absence not to exceed two (2) working weeks within each twelve (12) months of service abroad; and
 - (b) authorized leave with pay for the granted leave duration.
- 5.7.2.3. Home leave is credited to an employee's leave account in multiples of one (1) day.

5.7.3. *Refund of home leave*

- 5.7.3.1. An employee is indebted for any home leave used when he / she fails to return to service in the host country after a period of home leave.
- 5.7.3.2. The indebtedness can be liquidated by a charge against the employee's annual leave.
- 5.7.3.3. An employee would not be deemed to be indebted if ATAF determines that the employee's failure to return was due to compelling personal reasons of a humanitarian or compassionate nature, such as may involve physical or mental health or circumstances over which the employee had no control.

5.8. **Other Leave**

Any other special leave (sport, etc.) will be at ATAF's sole discretion and may be granted as paid, partially paid or unpaid leave.

6. **PERFORMANCE REVIEWS**

6.1. ATAF shall ensure periodic review of staff members' work performance in order to promote the most effective use of their expertise, to determine the quality of their service, to recognize their achievements, and to identify training and developmental needs of staff members in the interests of the organization.

6.2. Performance reviews shall constitute part of each employee's contract and will be undertaken periodically using Performance Appraisal Forms. A formal performance review may cover the following areas:

- 6.2.1. The amount and quality of work.
- 6.2.2. Strengths and areas for improvement.
- 6.2.3. Attitude and willingness to work.
- 6.2.4. Initiative and teamwork and problem-solving skills.
- 6.2.5. Attendance.
- 6.2.6. Ongoing professional growth and development.
- 6.2.7. Additional areas regarding an employee's competence and ability may also be reviewed as they relate to specific job specifications.

7. **COMPENSATION POLICY**

7.1. The Secretariat shall develop an appropriate Remuneration Policy for approval by the Council.

7.2. The basic objectives of ATAF's compensation policy shall be to:

- 7.2.1. enable the organization to recruit staff members of the highest calibre appropriate to the job requirements and to retain them so long as there is reasonable coherence between their career interests and the evolving mission and circumstances of the Organization;
- 7.2.2. help motivate staff members to perform to the best of their abilities;
- 7.2.3. provide levels of compensation that are equitable internally; and

7.2.4. achieve these objectives with due regard to cost, bearing in mind the financial status of the Organization.

7.3 With these objectives in view, the Organization shall:

7.3.1 ensure that salaries will be paid according to qualifications and experiences in the duties of the post;

7.3.2. establish and (at least) annually review the general levels of staff compensation and adjust such levels as appropriate;

7.3.3. institute and maintain programmes of systematic job evaluations, the purpose of which is to grade jobs according to their purpose, function, and level of responsibility so as to provide a sound and equitable basis for the remuneration of staff members;

7.3.4. institute and maintain programmes which permit the Organization to reward staff members according to their performance and contributions to the Organization's objectives; and

7.3.5. establish and maintain programmes to promote the health and well-being of staff members and to provide financial protection and assistance for staff members and their families, including but not limited to annual, maternity and sick leave, travel and health insurance and provisions for retirement or provident funds.

7.4. In view of the importance to the organization of attracting international staff from across the continent, ATAF shall provide reasonable assistance (depending on the type of recruitment) to staff members required to relocate to take up their appointments or new assignments or who resettle under rules established by ATAF upon ending employment, including the payment of travel expenses for staff members and their families, and the shipment of their personal and household effects.

8. SEPARATION OF EMPLOYMENT

8.1. All employees are required to fill in the Separation Agreement and Release form when leaving ATAF employment.

8.2. The organization's separation of interest policy shall seek to maintain their vitality and integrity while paying due regard to the special circumstances faced by staff members of international organizations. Accordingly:

- 8.2.1. Separation from service may occur by resignation, with due notice; expiration of an appointment in accordance with the terms of that appointment; retirement; mutual agreement; or upon reaching the age limit for employment, unless this limit has been waived in the interests of ATAF.
- 8.2.2. Separation may also be initiated by ATAF. It shall be based on the needs for efficient administration and for upholding the standards of the Organization. Staff members separated at the initiative of the Organization have the right to be notified in writing of the decision and the reason for it, which shall be based on the following:
 - 8.2.2.1. a decision not to confirm a staff member's appointment at the end of or during probation;
 - 8.2.2.2. grounds of health;
 - 8.2.2.3. when the Organization determines that a position(s) is no longer necessary, or that the responsibilities of the position have changed so that the staff member is not qualified to fill it, provided that no vacant position in the same type of appointment exists for which the Organization determines that the staff member is eligible and has the required qualifications or for which he / she can be retrained in a reasonable period of time. Where it becomes necessary for ATAF to terminate employment based on operational requirements (retrenchment), the organization will observe standards approximate to the provisions of the labour law of the host country and any other relevant legislation or Code of Good Practice; and
 - 8.2.2.4. unsatisfactory service, personal or professional misconduct, abandonment of duties, or action adversely reflecting upon the reputation and integrity of ATAF and staff following appropriate disciplinary action.
- 8.2.3. In all instances, separation of employment will be in accordance with the terms of the employment contract signed by both parties.
- 8.2.4. A staff member separated at ATAF's initiative as described in Clause 8.2.2.2 and Clause 8.2.2.3 above may receive financial and / or other assistance within the limits established by the organization, which may include consideration of the reason for such a decision, the length of service, as well as other relevant factors. ATAF may also grant financial and / or other assistance to staff members separated at ATAF's initiative under Clause 8.2.2.4 above by mutual agreement depending on the individual circumstances.

**CHAPTER FOUR
THE SECRETARIAT
SECTION 6
OFFICE GUIDELINES**

1. DATA PROTECTION

ATAF is dependent on a high level of data protection. A breakdown in data protection can cause irreparable damage to the Organization. Therefore, all staff members are required to show the utmost diligence and care in data protection. Data protection is important at all levels, the most important of which are discussed below:

1.1. Use of the Server

1.1.1. Data (documents) can be irreversibly lost in the event of a breakdown of a hard-drive on a personal workstation (desktop or laptop) where the data is saved. Therefore, the ATAF server should be backed up on a frequent basis by the System Administrator so as to ensure that no data can be lost due to a breakdown of any of the workstations. Staff members are therefore required to keep all documents on their laptop for work outside of the office, if the document is afterwards saved on to the server. Staff members with desktop computers have no reason (and are therefore not allowed) to keep documents on their computers instead of on the server (unless the server is temporarily down).

1.1.2. Data can also be lost (or very time consuming to extract by other staff) if it is not filed in a proper systematic way. Staff members are therefore required to keep a systematic order of files on the server that they are working on, or are otherwise responsible for, according to ATAF's rules on filing documents.

1.2. Use of Computer Discs and Flash Drives

1.2.1. Computer discs can contain viruses, which can affect ATAF's server and cause irreparable damage.

1.2.2. No computer discs are to be loaded on the ATAF system except if they have been checked for viruses beforehand.

1.3. Use of the Internet

- 1.3.1. The internet is available to ATAF staff at all times. However, it should be used as a working tool and not for entertainment purposes during working hours.
- 1.3.2. Some websites on the internet include viruses, which without the knowledge or approval of the user may be downloaded onto the ATAF server and cause irreparable damage. All staff are therefore requested to show due diligence in surfing the internet.
- 1.3.3. Staff should note that every time they log onto a website on the internet that they leave a “footprint” that can be traced back to ATAF. Therefore, staff members are not allowed to surf any websites on the internet that contain content such as pornography that can be compromising to ATAF as an organization.
- 1.3.4. Further, small programmes can interfere with the proper functioning of other programmes installed on ATAF’s server. Programmes may also contain hidden viruses. Therefore, staff may not download any programme onto the ATAF server without the prior approval and supervision of the System Administrator.

2. TELEPHONES

- 2.1. ATAF’s office telephones should be used as a working tool and not for personal use. ATAF discourages personal calls during working hours. It does, however, recognize that these are necessary in certain circumstances and has therefore set a ceiling per month (to be revised when required) for each employee to make personal calls. Employees will be furnished with two (2) itemized bills in terms of business and personal calls. Personal calls over the ceiling amount will be charged to the employee.
- 2.2. The same principles in respect of telephones apply to the use of cellular phones where they are provided by ATAF, subject to the terms and conditions (for example, personal call limits) under which the cellular phone is provided.

3. TEAM WORK

Staff members at ATAF are expected to work as a team of people, each with his / her specific function, to manage projects. ATAF respects the function of individuals even if it means a staff member reporting to a colleague in a less senior position that may have project management responsibilities.

4. OFFICE MEETINGS

Staff members are required to attend office meetings when convened, during which they will be required to provide verbal and / or written reports of their activities. During the meetings, staff members will also have the opportunity to indicate any problems, issues or observations pertaining to the work environment.

5. GRIEVANCE PROCEDURE

5.1. Policy

5.1.1. ATAF is committed to creating an environment that promotes open communication and allows free and informal discussion of any problems relating to work. Most grievances can be resolved on an informal basis between the parties involved, but occasionally problems may arise which can only be handled satisfactorily through a formal procedure.

5.1.2. The grievance procedure is not a vehicle for appealing against disciplinary action imposed in terms of a disciplinary procedure. Another employee may accompany and / or represent the complainant throughout the procedure. A grievance should, wherever possible, be raised within five (5) days of the occurrence that gave rise to it.

5.2. Procedure

5.2.1. Stage 1: Any grievance should in the first instance, and wherever possible, be resolved informally, before escalating the issue to higher levels of management. If the complainant is not satisfied with the outcome of informal discussions with his / her supervisor, the complainant should, within two (2) working days, inform his / her manager or the Human Resources Manager.

5.2.2. Stage 2: The complainant should fill out a grievance form and give it to his / her manager or the Human Resources Manager. The manager will, if appropriate, arrange a meeting to discuss the matter. If the situation has not been resolved to the complainant's satisfaction, the complainant should, within three (3) working days (or as soon as reasonably possible), move to Stage 3.

5.2.3. Stage 3: The complainant may ask the Executive Secretary, in writing, to arbitrate over the matter. If appropriate, the Executive Secretary will arrange a meeting to take

appropriate action or make a decision on the matter within five (5) working days of the referral to him / her (or as soon as reasonably possible).

6. OFFICE MANAGEMENT

6.1. It is important that all ATAF staff help to make ATAF become an efficient and professional Organization. For this purpose, it is important that all staff do their utmost to live up to the policies described in these guidelines and also take personal responsibility for issues not necessarily dealt with in detail in these guidelines. It is for example important that staff members:

- 6.1.1 keep the office clean and tidy;
- 6.1.2 use the waste paper recycling facility and generally save paper and resources;
- 6.1.3 turn off the computers and lights when leaving the office to preserve electricity;
- 6.1.4 ensure inclusion in the database of relevant contacts;
- 6.1.5 keep colleagues informed of new developments and conferences, etc.;
- 6.1.6 promote the values and brand of ATAF; and
- 6.1.7 help make ATAF a fun and interesting place to work.

7. PUBLIC ENGAGEMENT

7.1 All employees must ensure that, when engaging in public (conferences, meetings, ceremonies and lectures, etc.), they conduct themselves in a professional manner.

7.2 The Executive Secretary shall give authorization to any employee of the organization in respect of statements to the press, radio or other media for mass communication.

8. CONFIDENTIALITY

8.1. Staff members should respect that some issues and information might be confidential. This might relate to ATAF management as well as information obtained in the course of ATAF's projects. Staff members need to ensure that they are aware of what is deemed confidential.

- 8.2. Upon accepting employment with ATAF, employees will be asked to sign a confidentiality agreement, which generally states that an employee will not disclose or use any ATAF confidential information, either during or after their employment.
- 8.3. If a staff member is questioned by someone outside the Organization and he / she is concerned about the appropriateness of providing certain information, the staff member is required to (as politely as possible) refer the request to the Executive Secretary.
- 8.4. Unauthorized disclosure of confidential information could render the defaulting staff member liable to disciplinary, and possibly legal, action.

9. CONDUCT TOWARDS OTHER COLLEAGUES

9.1. Workplace Harassment in General

- 9.1.1. Workplace harassment encompasses many types of behaviour, including assault, physical and sexual harassment or threats, and workplace bullying and intimidation.
- 9.1.2. ATAF intends to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other conduct which might interfere with work performance. Harassment of any type will not be tolerated. To protect workers against all such acts, ATAF will implement prevention policies, facilitating open communication; providing training and allowing workers to report such incidents to a complaint mechanism that fully investigates the reports and responds accordingly.
- 9.1.3. All ATAF employees, and particularly managers, have a responsibility for keeping the work environment free of harassment. Any employee, who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to the designated organization representative with whom they feel comfortable. When management becomes aware of the existence of harassment, it is obligated by law to take prompt and appropriate action, whether or not the victim wants the Organization to do so.
- 9.1.4. While ATAF encourages employees to communicate directly with the alleged harasser, and make it clear that the harasser's behaviour is unacceptable, offensive or inappropriate, it is not required that he / she does so. It is essential, however, to notify the designated organization representative immediately even if he / she is not sure

whether the offending behaviour is considered harassment. Any incidents of harassment must be immediately reported to a manager or other management representative. Appropriate investigation and disciplinary action will be taken. All reports will be promptly investigated with due regard for the privacy of everyone involved.

- 9.1.5. Any employee found to have harassed a fellow employee or subordinate will be subject to disciplinary action, which could lead to dismissal. ATAF will also take any additional action necessary to appropriately remedy the situation.
- 9.1.6. No adverse employment action will be taken for any employee making a report, in good faith, of alleged harassment. Any employee who makes a report of alleged harassment in bad faith may be open to disciplinary action and / or civil liability.
- 9.1.7. ATAF accepts no liability for harassment of one employee by another employee. The individual who makes unwelcome advances, threatens or in any way harasses another employee, is personally liable for such actions and their consequences. ATAF may or may not provide legal, financial or any other assistance to an individual accused of harassment, if a legal complaint is filed.

9.2. **Sexual Harassment**

- 9.2.1. Sexual harassment is deemed to be the making of unwanted and offensive sexual advances or of sexually offensive remarks or acts.
- 9.2.2. ATAF is committed to a workplace that is free from sexual harassment. Sexual harassment in the workplace will not be permitted or condoned at ATAF. In addition to the above provisions in terms of general workplace harassment, anyone who has been subjected to sexual harassment has the right to lodge a complaint using ATAF's Grievance Procedure.
- 9.2.3. ATAF will investigate the complaint in a sensitive and confidential manner and in accordance with the applicable laws of the host country.
- 9.2.4. Disciplinary action may be taken against any employee accused of sexual harassment, which may result in such employee being dismissed.

9.3. **Discrimination**

- 9.3.1. Discrimination includes any "distinction, exclusion or preference" made on the basis of a distinguishing personal characteristic – such as, gender, age, nationality, ethnicity, race, colour, creed, caste, language, mental or physical disability, organizational membership, opinion, health status (including HIV/AIDS), marital

status, sexual orientation, birth, or civic, social, political characteristics of the worker, etc. – which negatively impacts on a person’s employment opportunities or otherwise results in unequal treatment in the workplace.

9.3.2. No employee shall discriminate against another employee. ATAF upholds the values of the conventions by the International Labour Organization (ILO) regarding discrimination in the workplace.

9.3.3. Disciplinary action may be taken against any employee accused of discrimination, which may result in such employee being dismissed.

10. HIV / AIDS POLICY

10.1. ATAF is committed to:

10.1.1. Treating all employees with fairness, dignity and compassion;

10.1.2. Ensuring that individuals with HIV / AIDS are not unfairly discriminated against; and

10.1.3. Managing the HIV / AIDS epidemic in the workplace by:

10.1.3.1. Creating a safe working environment (one that is conducive to openness, disclosure and acceptance);

10.1.3.2. Adopting measures to prevent the spread of AIDS, including HIV / AIDS awareness programmes; and

10.1.3.3. Providing emotional support to individuals who have contracted HIV / AIDS.

10.1.4. An employee is not legally required to disclose his / her HIV status. If the employee makes a voluntary disclosure, this information will remain confidential and will not be disclosed to others without the employee’s written consent.

10.1.5. An employee with HIV / AIDS shall not be dismissed simply because he / she is HIV positive or has AIDS. Where, however, the employee’s ill health results in his / her incapacity to continue working and a fair procedure has been followed, the employee’s services may be terminated.

11. PROTECTED DISCLOSURES

11.1. ATAF upholds a workplace culture that facilitates disclosures by employees in a responsible manner.

- 11.2. ATAF's staff members are encouraged to report any actual or likely criminal offence, non-compliance with legislation, miscarriage of justice, health and safety or environmental endangerment, and unfair discrimination, or any concealment of such occurrence.

- 11.3. ATAF protects employees from victimization and occupational detriments that may occur as a result of their disclosures. This is on the condition that the disclosure is made in good faith, is not for personal gain or reward and that it is reasonable.

CHAPTER FOUR
THE SECRETARIAT
SECTION 7
TRAVEL EXPENDITURES AND BUSINESS CLAIMS

1. TRAVEL AND RELATED EXPENSES

1.1. Business Trips

1.1.1. Business trips occur when an employee is required to travel in the performance of the duties of their employment. It is essential that ATAF's travel costs and related expenses are managed efficiently and effectively. The objective of these provisions is to ensure that employee travel arrangements are managed in a manner which:

1.1.1.1. has concern for the welfare and safety of employees traveling on behalf of ATAF;

1.1.1.2. fulfils the needs of ATAF and the employee; and

1.1.1.3. ensures cost effectiveness.

1.1.2. The rates that can be claimed in respect of business trips are subject to revision by the Executive Secretary on an annual basis.

1.1.3. All travel required for business purposes must be approved beforehand by completing a Travel Plan. The travel plan must be completed in full and authorized according to ATAF's Delegations of Authority Framework before departing on a trip. Sections not applicable to the specific travel request should have a line drawn through to indicate no claims will be made for that particular section. No claims relating to travel and subsistence expenses will be entertained without a duly completed and authorized travel plan.

1.2. Local Travel

1.2.1. Local travel pertains to travel within the host country of the Secretariat. A travel plan must be completed and approved according to the delegation of authority, after which the Finance Officer should provide an order number in respect of the trip. The order number is given to the designated travel agency to proceed with the necessary bookings.

1.2.2. On local trips, excluding those expenses prepaid by the Secretariat (such as those for accommodation, travel and *per diem*), costs should ideally be paid upfront by the employee and claimed back from the Secretariat on return. In exceptional cases only,

an employee can apply for an advance on a “Petty Cash” form, which must be in line with the business-related expenses to be incurred on the trip. This must be certified by the Secretariat as per the Delegations of Authority Framework.

1.2.3. On return from a local trip, a travel and subsistence claim form should be completed in full to claim for business-related expenses incurred during the trip and the subsistence allowance (if applicable). If an advance was applied for before departure, it should be deducted from the claim. All original receipts and proof of expenditure must be provided in order to claim for business-related expenses incurred.

1.2.4. The subsistence allowance that can be claimed for a local trip, subject to a sixty (60) kilometer radius from the office and proof of expenditure, shall be twenty US Dollars (US\$ 20) per twenty-four (24) hour period.

1.3. **Africa and International Travel**

1.3.1. A travel plan and budget annexure for the trip must be completed and approved according to the delegation of authority, after which the Finance Officer should provide an order number in respect of the trip. If an advance is requested, it should be in line with the budgeted expenditure for the trip, excluding expenses prepaid by the Secretariat.

1.3.2. The Finance Officer will send the travel plan to the designated travel agency to proceed with the necessary bookings and confirm which amounts have been prepaid (for example, air ticket, hotel accommodation, etc.).

1.3.3. In the event of money being required for a trip that is not part of the typical budget for a trip, a letter may be written and signed, as per delegation of authority, and handed to the Finance Officer to order the amount in foreign exchange.

1.3.4. On return from an international trip, a travel and subsistence claim form should be completed in full to reconcile business-related expenses with the budget for the trip. If an advance was applied for before departure, it should be deducted from the claim. All original receipts and proof of expenditure must be provided in order to claim for business-related expenses incurred. This original form with attachments (including air ticket, hotel invoice and other receipts) is to be approved as per delegation of authority, and then handed to the Finance Officer for processing.

1.3.5. Subject to the timelines for submitting claims, reconciliation of a foreign travel budget must be done within seven (7) days of returning from a trip. Money that is unsettled by the claimant must be paid to the Finance Officer, upon which a receipt

will be issued. Money outstanding to the claimant will be deposited directly into the claimant's bank account.

1.4. **Bookings for Air Travel**

- 1.4.1. While the needs and status of the traveler will be taken into account, all travel must be cost- and time-effective. ATAF's Travel Agent will discuss the best options with ATAF's Finance Officer while making the reservation. ATAF's Travel Agent shall offer the lowest fare available at the time of booking. A change of itinerary may be offered as a cost-effective alternative. Unauthorized requests will not be processed.
- 1.4.2. The class of travel for members of the Council and the Executive Secretary shall be business class, while the class of travel for Secretariat staff shall be economy class. Subject to ATAF's financial circumstances at any material point in time, the Executive Secretary may approve that any member of the Secretariat travel business class in the following circumstances:
 - 1.4.2.1. during a long journey of more than nine (9) hours in duration;
 - 1.4.2.2. if, following a flight that exceeds six (6) hours, a meeting / work commences immediately upon arrival at the destination; or
 - 1.4.2.3. if the organization paying for the trip (where different from the ATAF Secretariat) specifically provides for business class travel.
- 1.4.3. Traveling employees must help ATAF's Travel Agent to provide an efficient and economical service by:
 - 1.4.3.1. Planning travel well in advance, wherever possible – this will ensure that the best prices are obtained.
 - 1.4.3.2. Planning travel with as much certainty as possible – “open” tickets are expensive and should be avoided.
 - 1.4.3.3. Discussing travel arrangements with ATAF's Travel Agent, through ATAF's Finance Officer – this may assist with an itinerary and will ensure that promotional fares, where possible, are taken advantage of.
 - 1.4.3.4. Specifying any non-standard criteria such as the need for flexibility – this will avoid late changes to bookings, which can be costly.

1.5. **Trading Down**

“Trading down” of travel tickets, i.e. traveling in a lower class in order to claim an extra ticket for a guest of the employee, is not permitted and is considered to be a serious offence.

1.6. **Air Travel Upgrades**

Upgrades may only be made if available at no additional cost to the Secretariat, if a business class fare is available at the economy class price or if no economy class tickets are available.

1.7. **Cancelled or Unused Tickets**

1.7.1. Travelers must notify ATAF’s Travel Agent of all cancelled travel arrangements which have been booked, returning all tickets immediately to ensure a credit is issued.

1.7.2. In instances where ATAF provides tickets to delegates, the responsibility will be with delegates, who shall incur the costs arising from any cancellation.

1.8. **Frequent Flyer Programmes**

Travelers may retain frequent flyer programme benefits. However, participation in these programmes should not result in any incremental costs to ATAF. ATAF will not be responsible for any tax liability which may result from the use of these benefits.

1.9. **Spouse’s / Partner’s / Children’s Travel**

ATAF will not meet any costs relating to the spouse, partner or child of an employee who accompanies the employee on a business trip.

1.10. **Passports and Visas**

The traveling employee is responsible for ensuring, where applicable, all passport and visa requirements are met. While ATAF shall reimburse all costs related to visa requirements for its staff, costs associated with the issue / renewal of passports must be met by the employee and are not normally reclaimable from ATAF.

1.11. **Medical Emergencies**

If a medical emergency or hospitalization occurs while an employee is traveling on ATAF business, it is recommended that contact is made with the supervisor or Executive Secretary so that advice and / or support can be given.

1.12. **Travel Insurance**

1.12.1. Travel insurance is available through ATAF's travel agents at ATAF's cost.

1.12.2. It is the responsibility of ATAF staff members to ensure that they are covered by travel insurance any time they are undertaking business trips, particularly international visits.

2. **HOTELS**

2.1. All hotel accommodation (other than where included in a conference package) must be booked by ATAF's Travel Agent through ATAF's Finance Officer. On checking out, the employee will be required to settle all other charges. Reimbursement of such costs is subject to rules on allowable expenses.

2.2. The Finance Officer shall provide directives (subject to approval by the Council annually) regarding the maximum cost for hotel accommodation (with en-suite facilities and including breakfast). If a hotel is required that exceeds the authorized rates, approval must be obtained from the Executive Secretary beforehand.

3. **PER DIEM**

3.1. This is an amount given, on a per-night (in the host country) basis, to staff members of the Secretariat to cover the cost of their meals and incidental expenses when undertaking business trips. No receipts are necessary for the justification of this money. If a trip is cut short and the full amount of per diem advanced is not justified, the remainder must be returned to the Finance Department.

3.2. The schedule of rates of the host country's Ministry of Finance (as updated periodically) in terms of subsistence allowance for foreign travel will be applicable to ATAF. Based on this principle, the daily subsistence allowance should take into account the cost of living in every city.

3.3. These amounts include costs for meals, costs for laundry [where the staff is out of the country for seven (7) consecutive days], tips, private telephone calls and private taxis fees (see Clause 4.5.5).

3.4. The daily subsistence allowance shall be administered by the Finance Officer.

- 3.5. The following documents must accompany per diem payments: a signed receipt by the recipient detailing the amount received; a copy of the ticket and boarding passes of the person receiving the per diem; and a signed attendance register for the event, where the presence of the recipient can be confirmed. The receipt must include details such as the name, address, e-mail, organization and contact telephone numbers of the recipient.

4. BUSINESS AND EXPENSE CLAIMS

4.1. Policy

- 4.1.1. In addition to per diems, ATAF will reimburse to employees the actual cost of allowable, business expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment.
- 4.1.2. When incurring business expenses, employees are expected to minimize costs without impairing the efficiency of ATAF and to avoid fruitless and wasteful expenditures.
- 4.1.3. In the event that an expense claim is contemplated in respect of an item not included in this manual, or an employee has a query relating to the payment of expenses under this policy, the matter should be referred in the first instance to the Finance Officer, who may thereafter refer to the Executive Secretary for guidance if required.
- 4.1.4. The Employee Business and Expense Claims Policy and Procedures provisions supersedes all other policies, procedures and manuals relating to employee business expenses that are currently possibly in use within ATAF. It should be read in conjunction with ATAF's Financial Regulations and ATAF's Travel Policy and Procedures.

4.2. Procedure for Submitting Claims

- 4.2.1. Allowable business expenses incurred on behalf of ATAF by employees must be recorded in detail on an expense claim form. Original receipts or invoices must be attached to the claim form for all individual items claimed, other than mileage and subsistence allowances.
- 4.2.2. Where expenses are incurred in foreign currency, the amounts incurred should be translated using the exchange rate of the Secretariat host country in force on the date of the transaction or when currency was purchased. The amount claimed, in both the underlying currency and that of the host country, should be clearly shown on the

claim form. Evidence of the exchange rate used (such as a copy of a bank statement or currency purchase receipt) must be attached to the claim form in addition to the receipt or invoice for the related transaction. It is the responsibility of the claimant to perform and support this translation exercise. Incomplete claim forms received will be returned to the originator without payment.

4.2.3. The claimant employee must sign the declaration on the claim form. The expense claim form, together with supporting receipts, invoices and other information must be forwarded for authorization to an authorizing signatory in the Secretariat as per delegation of authority, and then handed to the Finance Officer for processing and approval by the Executive Secretary.

4.3. **General Rules for Authorizing of Expenditure**

4.3.1. The procedure for authorization of expenditure must be adhered to as follows:

4.3.1.1. The applicant completes and signs the relevant request form.

4.3.1.2. The appropriate ATAF official certifies the request, as per the delegation of authority.

4.3.1.3. The Finance Officer approves the request and provides an order number in respect of each individual request.

4.3.1.4. The cost centre code must be filled in correctly.

4.3.1.5. An applicant may not certify his / her own request.

4.4. **Timelines for Submitting Claims**

4.4.1. Individual items of expense being claimed must be received by the Finance Officer (recorded on claim form) by the end of the month following that in which the transaction occurred. For example, for an item of expenditure incurred on 12 February, the claim form on which the claim for reimbursement is made must be received by the Financial Administrator on or before 30 March of the same year.

4.4.2. The only exception to this is for low value claims. Expense claims may be accumulated over longer periods provided the total amount claimed is less than US\$135. Accumulated claims must be received by the Finance Officer no later than four (4) weeks after the last transaction date.

4.4.3. Complete and accurate claims for allowable business expenses received within the above deadlines will normally be paid by the end of the week following the date of receipt by the Finance Officer.

4.4.4. In exceptional circumstances, such as illness, extended periods of overseas business travel, late availability of supporting information or holidays of more than two (2) weeks duration, expense claims may be submitted within a reasonable period of time after the deadlines above have expired. Such claims must be submitted with a brief description of the relevant circumstances. Workload issues are not considered to be exceptional circumstances for these purposes.

4.5. **Permissible Business Expenses**

4.5.1. *Air travel*

Employees are expected to book air travel through ATAF's Travel Agent. In exceptional circumstances, reimbursement of air travel (in the authorized class) booked directly by an employee may be claimed on an expense claim form.

4.5.2. *Visas*

The Secretariat shall be responsible for arranging visas for its staff members.

4.5.3. *Excess baggage*

Excess baggage charges may only be reclaimed where they arise wholly due to the necessity of taking items for business reasons.

4.5.4. *Inoculations and medication required due to overseas travel*

Charges associated with inoculations in respect of overseas travel, where recommended by a medical practitioner or GP, and other travel related medication may be claimed via a claim form on the production of receipts.

4.5.5. *Taxis / Local travel for business purposes*

The use of cost-effective public transport or airport / hotel courtesy buses is encouraged whenever possible. Where alternatives are not available, the cost of taxis may be claimed on an expense claim as long as they are supported by receipts.

4.5.6. *Hotel accommodation*

Employees are expected to book hotel accommodation (other than when included in a conference or training package) through the Finance Officer at the Secretariat. In exceptional circumstances, reimbursement of hotel accommodation costs may be claimed on a travel expense claim form.

4.5.7. *Mileage claims*

4.5.7.1. In relation to travel for business purposes, employees may claim the distance actually traveled and calculated as if the journey had started at the employee's normal place of work. The claim should record full details of

each journey, including the date, starting point, destination, mileage claimed and reason for travel.

4.5.7.2. Subject to the above, business travel by car will be reimbursed at the annually revised rates of the Automobile Association of the host country. This will be administered by the Finance Officer.

4.5.8. ***Vehicle hire***

4.5.8.1. For road journeys exceeding 150 km, employees may, if they wish, use a hired car rather than a private one. Vehicles must be booked through ATAF's approved car rental companies. In such circumstances, employees may claim the cost of fuel actually purchased. Employees must ensure that the amount of fuel purchased is appropriate to the journey being undertaken.

4.5.8.2. The following vehicles may be hired:

- (a) Individuals or groups of not more than four (4) may hire up to Class B (1600cc engine capacity vehicle with air-conditioning).
- (b) Physically handicapped employees who are only able to drive a certain type of vehicle and employees possessing only a driver's license for an automatic vehicle may hire an equivalent or nearest type of vehicle for Class F. All staff qualifying for this must first register their special need and have it accepted by the Finance Officer.
- (c) Group of five (5) or more employees: Class Z vehicles (Microbus).

4.5.9. ***Car parking***

ATAF will reimburse parking costs for business travel away from home and the employee's normal place of work when supported by a receipt / ticket.

4.5.10. ***Subsistence / meals***

The following sections shall apply: Chapter 4: Clause 1.2.4 of Section 7 (regarding overnight subsistence allowance for local travel) and Chapter 4: Clause 3.2 of Section 7 (regarding subsistence allowance for international travel).

4.5.11. ***Hospitality and entertainment policy***

4.5.11.1. Expenditure on entertainment is authorized in circumstances where it advances the aims of ATAF. This may be in circumstances where ATAF is being marketed, funds are being raised or persons associated with the governance or project development of ATAF are being entertained. It is usually management that is responsible for entertaining clients / associates,

potential clients / associates or donors. The following are examples of expenditure which are not included under this category:

- (a) meals provided for trainers after a course;
- (b) subsistence meals while out of town; and
- (c) end-of-year party expenses.

4.5.11.2. Prior approval for entertainment expenses must be obtained as per the delegation of authority. Where these allowances have been exceeded, the excess will be recovered from the person responsible.

4.5.11.3. Necessary and reasonable entertaining costs will however be reimbursed by ATAF on production of receipts. The procedure for reimbursement is as follows:

- (a) Ensure that proposed expenditure is in line with ATAF entertainment policy.
- (b) Ensure that voucher / invoice is obtained.
- (c) Complete an expenditure claim form and attach voucher or invoice.
- (d) Sign voucher.
- (e) Indicate on voucher (and expense claim) the nature of the entertainment, ensuring details are given for the following:
 - (i) the reason for the entertainment, i.e. fundraising / marketing; and
 - (ii) the individual or group being entertained and the organization(s) they represent.

4.5.12. ***Fax, photocopying and email / internet charges***

Fax, photocopying costs and email / internet charges, where done outside of the office for business purposes only, may be reclaimed when supported by receipts.

4.5.13. ***Work-related calls by employees on ATAF work outside the office***

Calls made to the ATAF office or on official business will not be regarded as personal calls. These calls could be reflected on a hotel bill or on a cell phone account and must be submitted clearly indicating what is work-related. These amounts will be reimbursed.

4.6. **Non-reimbursable Expenditure**

4.6.1. The following expenditures, as detailed below, may not be claimed or reimbursed to employees in any circumstances:

- 4.6.1.1. Travel club membership – giving access to airport lounges, complimentary drinks, etc.
- 4.6.1.2. Leisure club treatments.
- 4.6.1.3. Video / TV charges.
- 4.6.1.4. Spouses' / Partners' / Children's travel costs.
- 4.6.1.5. Parking fines.
- 4.6.1.6. Floral gifts – other than on the death or serious illness of an employee or an employee's partner or child.

5. MISCELLANEOUS EXPENSES

5.1. Petty Cash

- 5.1.1. For every payment out of petty cash, an internal petty cash voucher must be prepared, describing the nature and purpose of the expense and the amount issued.
- 5.1.2. Original external supporting receipts should be attached to the internal vouchers.
- 5.1.3. The Finance Officer must sign the petty cash voucher.
- 5.1.4. At all times, the available cash and the internal petty cash vouchers should equal the float amount. The Finance Officer should perform random checks and sign as evidence of the checks having been done.

5.2. Advances for Conferences, Missions and Special Events

- 5.2.1. There are occasions when staff may need to take cash advances for particular events or activities. In this case, all activities need to be accurately recorded, both in terms of results and costs.
- 5.2.2. In order to facilitate this recording, the following procedures must be followed:
 - 5.2.2.1. Where possible, activities for the period should be planned and approved in principle and scheduled well in advance of the event.
 - 5.2.2.2. A mini-budget should be prepared for each event, and entered onto the requisition applying for the advance. The project manager should check the proposed mini-budget against the overall activity / programme budget, and the expenses relating to the event should be authorized according to the Delegations of Authority Framework before the funds can be released by the Finance Officer.

- 5.2.2.3. The staff member will be responsible for the funds and for the return of the slips and any change to the Finance Officer. For amounts over US\$ 3 000, it is recommended that a staff member from the finance department accompanies that staff member on the trip, in order to distribute the funds, make payments and ensure that all funds are sufficiently accounted for.
- 5.2.2.4. The travel claim form must then be completed with the actual costs detailed and receipts attached. This must be handed to the Finance Officer, who should check the reconciliation.
- 5.2.2.5. The advance reconciliation must be done within one (1) week of the event. Unexpended monies cannot be used to fund other events.
- 5.2.2.6. The Finance Officer will check the receipts and change, and both parties are to sign the form at this time. It is advisable for the staff member concerned to take a copy of the advance reconciliation form after it has been checked and signed off.
- 5.2.2.7. Staff members can only submit receipts for expenditures that are legitimate and for the event for which the advance was given. Expenses for any items such as chocolates, gifts or magazines will not be allowed unless they have been specified and approved in the budget submitted and authorized by the Project Manager and the Finance Officer.
- 5.2.2.8. In the event that a payment out of an advance is made to a third party, a receipt and an invoice must be submitted. It is not sufficient to supply only the invoice.
- 5.2.2.9. Further advances will not be given to staff members who have not accounted for any prior advances.
- 5.2.2.10. Any allocation of costs to the conference or event or other relevant expense will be made via a journal so as to ensure that the expenditure reflected in the journal is accurate.

CHAPTER FIVE DISPUTE RESOLUTION

1. APPROACH TO DISPUTE RESOLUTION

- 1.1 For the purpose of this Article, “dispute” shall mean any dispute involving the Parties and/or the Institutions arising from the interpretation or application of the ATAF Agreement and its Rules and Procedures.
- 1.2 The Parties and all ATAF institutions shall pay due regard to the overriding consideration that any dispute shall be resolved in a spirit of conciliation.
- 1.3 The Council may request the Secretariat to conduct an investigation into a dispute relating to the interpretation or application of this Agreement and to present a written report containing its recommendations for resolving the dispute. In the event that the Secretariat is involved in a dispute, the Council may undertake its own investigation or appoint an independent expert (or a specific number of them) to investigate the dispute and to submit a written report and recommendations to the Council for resolving the dispute.
- 1.4 In the event of the dispute not being resolved by means of an investigation and action taken in accordance with the provisions of the paragraphs mentioned above, or if the Council is directly involved in the dispute, the dispute shall be made the subject of consultations between the Parties concerned and/or the ATAF institution (or institutions) involved. The purpose of such consultations shall be to resolve the dispute in question in an expeditious manner. An agreement reached through such consultations and the measures agreed upon shall be communicated to the Council. Where necessary, the Council may take measures to give effect to an agreement so reached.

2. AD HOC CONCILIATION COMMISSIONS

- 2.1 Should a dispute not be resolved within a reasonable period of time through consultations between the parties or institutions involved, a party or institution involved may submit the dispute for conciliation by an *ad hoc* Conciliation Commission (hereinafter referred to as “the Commission”) for settlement.

- 2.2 The Commission will not act as a court of law, but shall make recommendations to the parties involved in the dispute, which in the opinion of the Commission, will lead to an acceptable and equitable resolution of the dispute.
- 2.3 A Conciliation Commission shall be created at the request of any party to a dispute. The request and acceptance of such conciliation shall be in writing.
- 2.4 The Commission, which shall consist of three (3) members, shall be constituted by the Council and shall be independent, provided that:
- 2.4.1 Where the Council is a party to the dispute, the members of the Commission shall be appointed by the General Assembly;
- 2.4.2 Where the General Assembly and Council are parties to the dispute, the International Court of Arbitration in The Hague, shall be approached to propose candidates to constitute the Commission.
- 2.5 The Commission shall determine its own procedure.
- 2.6 The costs are to be borne equally by the parties unless the settlement agreement provides for a different apportionment.
- 2.7 The Commission, upon its appointment, shall request each party to submit a written statement describing the general nature of the dispute and the points at issue. Each party shall send a copy of its statement to the other party. The Commission may request each party to submit a further written statement of its position and the facts and grounds in support thereof, supplemented by any documents and other evidence that such party deems appropriate. The party shall send a copy of its statement to the other party.
- 2.8 The Commission assists the parties in an independent and impartial manner in their attempt to reach an amicable settlement of their dispute. It may conduct the conciliation proceedings in such a manner as it considers appropriate, taking into account the circumstances of the case, the wishes the parties may express, including any request for a speedy settlement of the dispute. The Commission may, at any time of the conciliation proceedings, make proposals for a settlement of the dispute.

2.9 The Parties shall cooperate with the Commission and, in particular, shall endeavour to comply with its requests to submit written materials, provide evidence and attend meetings.

2.10 Decisions both on procedure and substance of the Commission shall be taken by a majority vote of its members.

2.11 The Commission shall provide a final resolution of the dispute, which the parties shall in good faith give effect to.