

1ST
DRAFT REGULATIONS
OF
AFROPAC

ON

FINANCIAL MATTERS
PROCUREMENT
HUMAN RESOURCES
GENERAL MATTERS

PREPARED BY

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FOR

THE ANNUAL GENERAL MEETING OF SADCOPAC

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These regulations will guide the Secretariat of AFROPAC to implement the constitution as well as policies, decisions directives or resolutions of the AGM and the Governing Councils or its committees with regard to:

FINANCIAL MATTERS

PROCUREMENT

HUMAN RESOURCES

GENERAL MATTERS

FINANCIAL REGULATIONS

Definitions

In these regulations, unless the context indicates otherwise -

1. "AFROPAC" means the African Organisation of Public Accounts Committee.
2. "Chief Executive Officer" means the person appointed by the AGM in terms of the constitution.
3. "Secretariat" means the organ of AFROPAC established by the constitution.
4. "Governing Council" means the organ of AFROPAC established by the constitution.
5. "PAC" means Public Accounts Committee.
6. "Constitution" means the constitution of AFROPAC.

Membership Fees

1. The basis for the calculation of membership fees shall be determined by the AGM on recommendation of the Governing Council and shall initially be based on per capita GDP ratings as provided or published by the World Bank from time to time.
2. The Secretariat shall calculate membership fees on the basis determined in paragraph (1) above and invoice member PACs accordingly.
3. Invoices shall be submitted within two months before the commencement of a financial year.
4. The membership fees are payable as soon as possible but not later than six (6) months after the commencement of a financial year.
5. The Secretariat shall inform the Governing Council on the status of membership fees as at the 31st of December of each financial year.

Budgets

1. The budgets shall be submitted in the prescribed format to the Governing Council every year before the AGM.
2. The Secretariat may not authorise the transfer of funds between the main classifications of the budget without the approval of the Secretary General.
3. The Secretary General may authorise -
 - (i) the utilisation of the amount budgeted for contingencies; and
 - (ii) funds of AFROPAC to be utilised to defray expenditure that was not budgeted for and cannot be postponed without serious detriment to the operations of AFROPAC, provided that the expenditure does not exceed 2% of the total budgeted expenditure of AFROPAC.
4. The Secretary General shall reflect particulars of authorisations granted in terms of paragraphs (2) and (3) above in the annual report.

Annual financial statements and annual reports

1. All the annual financial statements shall be compiled in terms of generally accepted accounting practices in as far as these apply.
2. The annual reports of AFROPAC shall include appropriately audited performance information.

Financial policy

1. Subject to the provisions of the Constitution and these Regulations, the Secretary General, in consultation with the Governing Council, has the power to determine the financial policy of AFROPAC and issue directives related thereto.
2. With the concurrence of the Governing Council, the Secretary General may -
 1. authorise the providing of a free service;
 2. authorise the writing-off of a loss of money or other assets;
 3. authorise the variation or cancellation of contracts that will be detrimental to AFROPAC;
 4. authorise the settlement of a claim by or against AFROPAC or waive a claim by AFROPAC;
 5. authorise or condone non-compliance with an instruction or other written request, provision or stipulation prescribed by him/her;
 6. determine the conditions on which income due to AFROPAC may be paid;
 7. authorise the remission or writing off of money due to AFROPAC;
 8. approve payments of grace from AFROPAC funds;
 9. approve that gifts of money and other movable assets may be made;
 10. approve the alienation, letting of or disposal of movable and/or immovable property; and
 11. waive the submission of a voucher where such a voucher or other proof of payment is in any respect defective, lost or destroyed.

Accounting records

1. The Secretariat shall maintain proper books of account and introduce an efficient system of internal control and checking to ensure the accuracy of accounting records, accounts and other financial documents and for the protection and safeguarding of income, money, property, assets and other securities.
2. Appropriate accounting procedures, controls and reconciliations shall be introduced, applied and adapted to ensure the completeness and accuracy of the accounting records and timely reporting.

Safeguarding of accounting records

1. All financial records, documents, computer programmes and files shall be kept in safe custody to prevent damage, destruction or unauthorised access, use or removal.
2. Financial records and documents that are no longer required for reasonable use may, with approval of the Governing Council, be destroyed after the expiry of the disposal periods recommended from time to time by an appropriate authoritative body or otherwise stipulated by means of agreement.
3. The originals of cancelled documents shall be clearly marked "cancelled", be signed by an authorized official and safeguarded with all the copies of the documents.

Receipt of moneys

1. In no circumstances shall collections be used to defray expenses.
2. All official receipt books, requisition books, cheque books, purchase order books, accountable and classified documents of AFROPAC shall be kept under lock and key in a fire-proof steel cabinet when not in use. Officers holding keys to safes and steel cabinets shall be personally responsible for their safe custody.
3. All moneys received by AFROPAC shall be banked within three working days.

4. Direct credit transfers to the bank account of AFROPAC shall be recorded from the bank statements. The date appearing on the receipt shall be the receipting date.

Cash on hand

1.
 - (i) Petty cash imprest account for office use shall be kept to a minimum as determined by the Accounting Officer.
 - (ii) Cash on hand for events management shall not exceed an amount as determined by the Governing Council.
2. Cash payments should be controlled and supported by sufficient documented evidence in a format approved by the Governing Council.
3. Cash payments should be utilised for essential payments under exceptional circumstances provided that no other method of payment is feasible or possible.

Expenditure control

1. No expenditure from AFROPAC funds may be made without approval.
2. Payments contemplated in paragraph (1) above shall be supported by evidence.
3. An official of the Secretariat responsible for the payment shall certify the evidence on the basis of which payment is made stating that the services rendered were necessary for official purposes and satisfactorily executed, that the cost was in accordance with the relevant contract or agreement and that the supplier was entitled to the payment.
4. If the original evidence contemplated in paragraph (2) above is not available, payment may be made against a copy thereof provided that the responsible manager certifies on the copy that it is a copy and that the amount due has not yet been paid.
5. Payments from the funds of AFROPAC may be made only in respect of -
 1. amounts payable in terms of the Constitution or under these regulations;
 2. adherence to a contractual commitment;
 3. compliance with the verdict of an appropriate court; or
 4. an advance authorised by the Governing Council/AGM.
6. Miscellaneous expenses that may more conveniently be paid in cash may be paid from a petty cash imprest advance up to an amount determined by the Accounting Officer.
7. Written approval shall be obtained from the Secretary General for all expenditure that is not related to the normal functions of AFROPAC and such expenditure shall be included in the annual report of AFROPAC to the Governing Council.
8. The Secretary General may, in specific circumstances where it shall be to the benefit of AFROPAC, approve that a payment be made before it is due.
9. A progress or part payment in respect of goods or services rendered, or work performed, shall not be made unless it is supported by a certificate that the amount of the payment is fully covered by goods already delivered, services already rendered or work already performed.
10. The Secretary General may, under appropriate conditions, approve advances for the payment of essential expenditure.
11. Any expenditure relating to the Secretary General him/herself shall be approved by the Governing Council or a person designated to do so.
12. Expenditure shall be considered unauthorised -
 1. if the payment is made without provision being made for it in the annual budget
 2. if it is paid inconsistent with these financial regulations.
13. An unauthorised expenditure shall not form a charge against AFROPAC funds until it has been authorised by the Governing Council.
14. Unauthorised expenditure that has not been authorised shall be recovered from the beneficiary or the person responsible.

Subsistence and travel expenditure

1. All trips that are not identified in the work plan shall be approved by the Secretary General after consultation with the Governing Council.
2. All trips shall be undertaken using the most practical and economical route.

3. All flights shall be in the economy class unless otherwise approved by the Governing Council or agreed upon in a memorandum of understanding.
4. The rates for subsistence and travel allowances shall be approved by the Governing Council.
5. Only expenses for the Secretariat will be covered by AFROPAC unless it has been determined under a memorandum of understanding or by the AGM.
6. Traveling cost of AFROPAC members to AGM, GC and Committee meetings will be covered by their PACs.

Subsidisation arrangements

General:

1. All meetings of the Governing Council and its committees shall be held at a venue determined by the members and at the cost of their PACs.
2. All other meetings and training events shall be held at venues that are most convenient and economical, unless circumstances determine otherwise.
3. Unless otherwise agreed upon or indicated in these Regulations, the Secretariat shall make and carry the cost of all air travel and hotel accommodation arrangements for course participants and resource persons, as well as for delegates attending meetings, except meetings of the AGM/Governing Council and its sub-committees.
 1. If, after confirming that they shall attend the events concerned, delegates or trainers do not arrive at the venues, the PAC concerned shall be required to reimburse the Secretariat for any administration costs and/or penalties that may be payable due to the relative air tickets not being utilised.
 2. Where delegates or trainers change air tickets that have been purchased by the Secretariat, the cost of such changes shall be carried by the PAC concerned. PACs shall inform the Secretariat or the host PAC if such changes affect arrangements made for transfers from the airport on arrival.
 3. If circumstances require that delegates arrange and purchase their own air tickets, written approval of the itinerary and the cost thereof shall be obtained from the Secretariat before purchasing the air ticket.
 4. Refund of the cost of air tickets purchased by a PAC shall be made by swift transfer into an account indicated in writing on an official letterhead of the PAC or institution concerned. If circumstances so require, a cash refund may be made to a nominated delegate on written request from the PAC concerned but the Secretariat accepts no responsibility with regard to the further accounting for the amount so disbursed.
4. The Secretariat shall provide accommodation to participants attending training events from the day before the training event commences to the day after it ends. In cases where participants arrive or depart outside such dates, the cost for accommodation, meals, etc. shall be incurred by the responsible PAC, except if approved otherwise by the Governing Council.
5. Allowances for meals shall be paid to participants in the local currency of the country where the event is hosted, unless otherwise approved by the Governing Council. Daily out-of-pocket allowances shall be paid to delegates in US\$.

AFROPAC Workshops:

1. Daily allowances for delegates attending workshops shall be calculated from the day that they leave their home countries until the day that they arrive back home. All hotel expenses relating to stopovers on route to or from the meeting shall be paid by the Secretariat.
2. All expenses of delegates relating to visas, passport photos and other travel requirements shall be for the account of the delegate's own PAC, unless otherwise determined by the Governing Council.

AFROPAC training events and resource persons:

1. Daily out-of-pocket allowances for participants shall be calculated from the day before the training event commences to the day after it ends, provided the participant does not arrive later or depart earlier than these respective dates. All expenses of participants relating to stopovers on route to venues shall be for the account of the delegate's own PAC.

2. Daily allowances for resource persons facilitating at training events shall be calculated from the day that they leave their home countries until the day they arrive home. All hotel expenses relating to stopovers on route to or from the training event shall be paid by the Secretariat.
3. The daily out-of-pocket allowance is meant to cover all incidental expenses of the delegate/participant/resource person including telephone calls, washing, tips, newspapers, taxis, airport taxes, passports, visas, medicines, injections, etc. The Secretariat shall not reimburse any expenses of this nature.

Local (in-house) training events:

1. The cost of air travel, accommodation and allowances, as approved by the Governing Council, shall be paid by the Secretariat for resource persons facilitating in-house training events.
2. The subsistence and travel costs of local trainers that assist with the facilitation of in-house training events shall be for the account of the Secretariat.
3. The cost of the venue and lunches for in-house training events shall be paid by the Secretariat, while the rest of the expenses shall be for the account of the local PAC concerned.

Other events:

1. Responsibility for and the rates applicable to the costs relating to development activities and subject matter experts that are part of training teams, shall be as approved by the AGM on recommendation of the Governing Council from time to time.
2. All costs not specifically provided for above, relating to development, support and capacity building activities shall be paid by the Secretariat, unless otherwise agreed upon.

Interest in decisions

1. An officer or employee or any person related to an acquaintance of an officer or employee who has or shall have a direct or indirect material interest in a contract with AFROPAC, shall declare such interest and particulars thereof in writing and may not participate in any discussion or the taking of any decision concerning it.
2. If the interest as referred to in paragraph above is not declared, the Secretary General or the Governing Council may demand the benefits arising from the decision of the person concerned and/or take other appropriate steps.

Insurance

1. At least once a year the Secretariat shall submit a written exposition of AFROPAC's property or interests which, in his opinion, should be insured, to the Governing Council for consideration and approval.
2. When anything happens that leads or could possibly lead to a claim by or against AFROPAC or against AFROPAC's insurers, the Secretariat in writing shall immediately notify AFROPAC's insurers.
3. The Secretariat shall keep particulars of all insurance policies of AFROPAC, arrange for the prompt payment of all insurance premiums and ensure that all insurance claims emanating from such policies are lodged.
4. The Secretariat in consultation with the Secretary General shall take appropriate steps regarding all legal matters of AFROPAC arising from insurance policies.

Fixed assets

1. All fixed assets accruing to or acquired by AFROPAC that cannot be regarded as consumable, shall be recorded in a fixed asset register.

2. A physical stocktaking of all the fixed assets of AFROPAC shall be carried out at least once annually and compared with the fixed asset register.
3. Depreciation in respect of assets shall be calculated at the rates determined by the Secretariat in consultation with the Governing Council from time to time.
4. Assets may be written off in terms of the conditions determined and approved by the Governing Council on recommendation of the Secretariat.
5. The Secretariat shall keep a register of all write-offs, losses or damages and if such write-offs, losses or damages are insured they shall be claimed from AFROPAC's insurers as soon as possible.
6. No losses or damages may be written-off without the approval of the Governing Council.
7. Write-offs, losses or damages of a material nature and extent shall be included in the annual report to the Governing Council.
8. No officer or employee of AFROPAC may use property of AFROPAC for personal or any non-official purposes unless authorised by the Governing Council to do so.

Amendment of regulations

1. If deemed absolutely essential and in the interests of AFROPAC, the Governing Council may, at the request of the Secretariat or AFROPAC members, make amendments and additions to these regulations, provided they are submitted to the AGM for consideration and approval at the earliest following opportunity.

Non-compliance with financial regulations

1. The Secretariat shall report to the Governing Council material cases where the financial regulations were not complied with, stating the reasons therefor as well as the corrective steps that have been taken.
2. The Governing Council shall report such non-compliance to the AGM and recommend corrective measures to be taken.

PROCUREMENT

Tenders and Contracts

1. The following regulations shall apply with regard to tenders and contracts:
 1. For the procurement of goods and services, with the exception of event facilities, or for the alienation of moveable and immovable property of AFROPAC, the Secretariat shall, from time to time, in the local currency, determine interactive points or circumstances for the collection of formal tenders by means of advertising in local newspapers or, in the case of informal tenders, written price quotations or no price quotations, by sending tender documentation to selected suppliers.
 2. The Secretariat may, with due consideration for social issues such as gender, stipulate various conditions for the collection of tenders or price quotations in accordance with the requirements of a given situation, but he must ensure that the most beneficial transaction is obtained under the maximum possible effective competition and that the performance duly occurs.
 3. Every tender directed to AFROPAC shall be in a sealed envelope or package with the tender number (if any), as well as the nature of the goods or services the tender pertains to, appearing on the outside thereof.
 4. No tender shall be considered unless it has reached AFROPAC's address as specified in the invitation to tender.
 5. The receipt of each tender shall be recorded immediately in the tender register. The tender shall be opened by at least two officials appointed by the Secretariat, in each other's presence, as soon as possible after the closing date.
 6. As soon as the tender has been opened -
 1. the official stamp of AFROPAC and the signature of the persons who opened it, shall be attached to it;
 2. the name of the tenderer shall be recorded in the tender register; and

3. the persons who opened the tender shall immediately add their initials next to each changed figure in the tender documents.
7. The tender officials shall immediately hand over any deposit or security received along with the tenders and thereupon submits a written report on such tenders with recommendations to the Secretariat official responsible for AFROPAC finances.
8. If the report contains a recommendation for accepting a tender other than the lowest one, the reasons for that recommendation shall be stated in full.
9. AFROPAC shall accept the lowest tender, unless the Secretariat has considered the afore-mentioned report which complies with the stipulated requirements and finds acceptable the reasons given not to accept the lowest tender. The Secretariat shall record in writing the reasons for not accepting the lowest value tender.
10. No member or official of AFROPAC who, in the course of his/her official duties, is involved with the tender may disclose any information relating to it to any other person.
11. The financial provisions of a contract which AFROPAC intends to enter into shall be referred to the Secretary General for his/her recommendation before entering into the contract.
12. The Secretariat shall keep a register in which the financial rights and obligations of the AFROPAC are recorded in respect of each term contract entered into by the organisation and shall enter in this register every payment made by or to AFROPAC on an ongoing basis.
13. Information regarding contractual obligations shall be recorded in the financial statements of AFROPAC.
14. Should AFROPAC at any given time after the publication of an invitation to tender, consider it necessary to deviate from the original tender conditions, new tenders shall be invited.
15. Where AFROPAC invites tenders for the procurement and delivery of goods or for the rendering of services, the tender contract conditions in AFROPAC shall apply.
16. AFROPAC may also make use of the services of institutions or persons to bargain for the collection of tenders on behalf of AFROPAC.
17. The Secretariat may issue additional procedures for the collection of tenders.

Contracting in of persons

1. The Governing Council may approve the contracting in of persons in their personal capacity or from professional entities, provided that -
 1. AFROPAC is not capable of rendering the relevant service;
 2. the assignment is defined in terms of time and cost;
 3. the tariff at which the service is offered is reasonable in comparison with current market tariffs;
 4. funds are available for this purpose; and
 5. all appointments are disclosed in the annual report.

Event management services

1. The Secretariat shall manage all events as cost effectively as possible and meet the following minimum criteria:
 1. A database of possible service providers shall be compiled for each type of event
 2. Service providers that are suitable and available shall be identified for each event using the database mentioned in paragraph (a) above, applying the following criteria:
 1. Price of facilities and services
 2. Adequacy and condition of the facilities and/or services
 3. Availability and condition of technical equipment
 4. Transport and transfer facilities
 5. Security arrangements
 6. Location
3. Service providers that are suitable and available for the various events shall be requested to submit quotations

4. For each event a declaration that there has been no conflict of interest shall be obtained from all persons who were involved in the management of the event. This includes employees of the Secretariat, host countries and service providers.
5. For events hosted in countries other than where the Secretariat is situated, the procedures in paragraph (1) above shall be considered and applied as far as possible.

Transport procurement

1. All transport arrangements shall be done in the most direct, practical and economic route and mode of transport possible.
2. As far as possible bookings shall be done directly with airlines or other service providers, subject to paragraph (1) above.
3. Should the services of a travel agent be required, at least two quotations shall be obtained from various agents except where a sole service provider operates.
4. If circumstances require that delegates arrange and purchase their own air tickets, written approval of the itinerary and the cost thereof shall be obtained from the Secretariat before purchasing the air ticket.

Agreements with donors and institutional partners

1. The governing principles as stipulated in the donor support programmes and memoranda of understanding with institutional partners shall be approved by the AGM on recommendation of the Governing Council
2. The Governing Board and Secretariat shall compile, review and negotiate all agreements based on approved principles
3. The Secretary General shall sign agreements and supporting documents as required by the afore-mentioned agreements on behalf of the Governing Council

HUMAN RESOURCES

Establishment

1. The Secretariat shall have an establishment determined by the AGM.
2. The AGM shall, on recommendation of an independent professional person or institution, approve the job grading system and recommended grading of the different posts on the approved establishment.
3. The establishment shall be reconsidered by the AGM at least every three (3) years.
4. The structure of the Secretariat shall be disclosed in the annual report.

Staff recruitment and appointment

1. Appointments may be made in terms of a secondment arrangement or on limited duration contract.
2. Positions shall be advertised by invitation to member countries, by internal or external advertising or by means of a professional recruitment agency.
3. The Secretariat, in consultation with the Governing Council, shall appoint an evaluation panel that could consist of internal or external members.

Conditions of service

1. Secondments
 1. Secondment contracts shall be negotiated between the Secretariat and the relative member countries of AFROPAC.
 2. Secondment agreements shall be approved by the AGM or by the Governing Council if designated to do so.

3. In cases of secondments, the tax legislation in the country where the Officer shall be working shall be applicable.
2. Service contracts
 1. A standard service contract shall be compiled for approval by the Governing Council.
 2. Service contracts shall be negotiated between the Secretariat and the prospective employees.
 3. Conditions of service shall be in accordance with the labour legislation applicable to the seat country.
3. Performance assessments
 1. A standard performance assessment system shall be approved by the AGM on the recommendation of an independent external subject matter expert.
 2. Individual performance contracts shall be negotiated between the employee and the Secretariat or the Governing Council.
 3. In addition to other service conditions, performance bonuses may be considered by the Governing Council.

Code of conduct

1. The Governing Council shall approve a code of conduct.
 1. The code of conduct shall be applicable to all persons employed, seconded or allocated to the Secretariat.
 2. The code of conduct shall be made available to all applicable persons.
 3. Non-compliance with the code of conduct shall be reported to the Governing Council for actions deemed necessary.

Contracting out of persons

1. The Governing Council may approve the contracting out of persons in the employ of the Secretariat, provided that -
 1. the AFROPAC workload shall not be negatively affected;
 2. the assignment is defined in terms of time and cost;
 3. the tariff at which the service is offered is reasonable; and
 4. all income generated shall be separately disclosed in the financial statements.

Labour legislation

1. The labour legislation of the country where the Secretariat is seated shall be applicable to all aspects relating to labour relations.

GENERAL

Delegating

1. Any power and responsibility that is vested in the Governing Council in terms of these regulations may be delegated to an officer in the Secretariat on such conditions as the Governing Council may determine.
2. Any power and responsibility conferred upon the Secretariat in terms of these regulations, inclusive of cheque signing powers, may be delegated to an officer in the Secretariat on such conditions as determined by the Secretary General in consultation with the Governing Board.
3. When a person is acting in a post to which, in terms of these regulations, powers and responsibilities have been conferred or delegated, such person exercises that duty or wields that power.