

Note : Only the French text is valid. This English version is an unofficial translation for information.

## **Internal Rules of Procedures of INGO-Service Association**

This document of Internal Rules of Procedure is fixing a number of points not decided by the statutes, adopted by the Extraordinary General Assembly of June 24, 2015 ; these points include in particular the elections, the practical operation of the association's activities and its management. As the expenditures of the association are largely consisting of personal expenses refund, these Internal Rules of Procedures are designed to ensure maximum **transparency** and **rigor** in the administrative and financial management of the association.

### **Article 1 : Elections to the Administrative Council**

#### 1. Candidatures :

- Each INGO member, up-to-date for its fee, has the opportunity to nominate someone as member of the Administrative Council of INGO-Service.
- The call for applications will be made two months before the session of the General Assembly.
- Applications, in the form of a motivation letter, should be sent by post to the address of INGO Service or by email to the address of the Secretary of the Association no later than 15 working days before the date of the General Assembly.

#### 2. Organisation of the vote :

- The ballots are given to the delegate(s) of INGOs at the time they sign the attendance list at the beginning of the General Assembly. These ballots include an alphabetical list of the names of the candidate(s) for which the Bureau has verified eligibility.
- The election is held by secret vote with a relative majority of casted votes. Before the vote each candidate introduce himself to the Assembly in a speaking time limited to 3 minutes. If the candidate is absent for a reason accepted by the Bureau, presentation may be made by another delegate of an INGO member.
- Voting Operations are conducted under the supervision of two scrutineers designated by the Assembly from among the delegates of INGOs who do not present their candidature.
- The ballots are counted immediately after the vote by the scrutineers.
- In case of tie a second vote is organised between the candidates concerned.

### **Article 2 : Elections to the Bureau**

Immediately after the Ordinary General Meeting that have renewed the Administrative Council or if one of the functions in the Bureau becomes vacant, the Administrative Council elects the members of the Bureau. According to the Statutes, voting shall be by secret ballot unless all present members vote for a freehand election. In both cases, two scrutineers will be appointed among the members to count the votes.

The composition of the Bureau is immediately communicated to all members of the General Assembly who are still present and put on the site of INGO-Service.

### **Article 3 : Forecast budget and monitoring**

The forecast budget of the year is presented to the Ordinary General Assembly for approval.

The expenses of this budget are presented in particular by analytical line, notably including the forecasted amount for each of the committees of the Conference.

As part of the financial management of the association, the Treasurer should monitor regularly the statement of expenditures in relation to forecasts by analytical line.

## **Article 4 : Revenues**

INGO- Service revenues consist of fees, donations, grants and refunds.

### **1. Fees :**

Beginning of each year, a letter signed by the President and the Treasurer is addressed to all the INGOs having, on that date, the participatory status with the Council of Europe. The letter includes the call for fee with the fee amount decided by the General Assembly.

After receipt of a fee, a receipt is sent to the INGO to acknowledge receipt.

The list of the members that have paid the fee is regularly updated throughout the year and viewable on the web site of the association.

A reminder letter is sent during the year to INGOs that have not yet paid their fee.

Payments of fees must be reached before the end of the calendar year.

### **2. Donations :**

The association may receive donations from individuals, INGOs or companies who wish, without counterpart, support the activity of the association.

### **3. Grants :**

A demand of an annual grant from the Council of Europe is prepared at the end of each previous year by the treasurer according to the current rules ; it is based on the forecasting activities of the INGOs Conference ; it includes all necessary supporting documents and details about each mission.

It will be the same for any special requests that may occur during the year.

### **4. Refunds :**

INGO-Service can arrange and order a meal for the INGOs, where everyone present must pay its participation ; in this case, each participant will refund its share to INGO-Service who paid the overall expenditure.

## **Article 5 : Expenditures**

The purpose of INGO-Service, in accordance with Article 2 of its statutes, "to support the Conference of INGOs holding participatory status with the Council of Europe and its structures within the Council of Europe by raising and making available the necessary resources", and this in addition to the annual budget of the Council of Europe for the Conference of INGOs.

### **1. Refunds :**

To meet this goal, INGO-Service shall refund the whole or part of some expenses on the basis of original supporting documents received.

This applies to :

1. Expenses related to the activity of the Conference of INGOs ;
2. Travel expenses in relation with the action plan of the Conference of INGOs ;
3. Travel expenses related to the mission of experts appointed by the Conference of INGOs ;
4. Expenses incurred by representations decided by the Standing Committee in activities within the Council of Europe.

Unless otherwise approved by the President, INGO-Service will refund only the expenses for one representative of Conference by event.

It is to be hoped that people asking for refund are coming from INGO members of INGO-Service.

## **2. Operating expenses :**

The operating expenses of INGOs include the remuneration of the accounting firm and some small office stationery and photocopying expenses.

Travel costs related to the mission of members of the Administrative Council of INGO-Service are not refunded.

## **Article 6 : Arrangements for the refund of travel expenses**

The following terms apply for all travel expenses listed in Article 5 :

- Transportation costs are refunded on presentation of original supporting documents related to exact costs.
- For all travels to be refunded, people will try to buy the tickets at the cheapest price possible and as soon as the mandate is signed.
- Car transport costs are refunded on the basis of the tariff practiced by the Council of Europe and communicated to people who asks for a refund.
- Hotel and meal expenses are refunded on the basis of 50% of the Per Diem of the Council of Europe and with the supporting document proving the exact expenditure.
- Taxi fares are not refunded, except exception, in particular concerning persons with reduced mobility.

## **Article 7 : Terms for the refund demands**

1. Before each trip :
  - a. For point 1.1 of Article 5, the person concerned should address to the President of the Commission a forecast of the expenditure ; the President of the Commission approves and informs the Treasurer.
  - b. For points 1.2 to 1.4 of Article 5, the President of the Conference informed the Treasurer about the forecasted expenditure.
2. Refund applications must be sent by post to the address of the association, for the Treasurer, no later than 30 calendar days after the travel or the commitment of expenditure.
3. Any demand must necessarily include :
  - the application form, including in particular the reason for the expenditure ;
  - all original supporting documents;
  - a one-page note summarizing briefly the event in which the person participated, the key speakers, the progress of the work done, the possible intervention of the delegate of the Conference.

Any email sent to INGO-Service and regarding refund demands must be addressed to the Treasurer and the President of INGO-Service.

## **Article 8 : Terms for the expenditure payments**

1. Following the receipt of a refund demand, the Treasurer verifies that the demand is accompanied by all the necessary supporting documents and that the amount corresponds to the set criteria. If in doubt, he/she refers the to the President.
2. Then the treasurer provides payments essentially by bank transfer. Ultimately, it is desirable that, to separate authorization of expenditure and payment, a person other than the Treasurer, e.g. a Treasurer assistant, will provide the payment.

3. For any expenditure exceeding 1,500 € (thousand five hundred Euros), two signatures – President or Vice-President and Treasurer – are required.

## **Article 9 : Closure of accounts and presentation to the General Assembly**

Before the end of each year, the President signs a letter of assignment to an accountant firm, external to the Conference of INGOs, to ensure the closure of the annual accounts.

At the beginning of the year, the firm receives copies of all financial documents and records of the past year, records the general ledger and establishes the annual accounts to be presented at the Ordinary General Meeting and including particularly :

- the balance sheet of the financial year at December 31<sup>st</sup> ;
- the profit and loss account for the year, according to the French associative accounting plan ;
- the breakdown of the expenses by analytical line.

A few days before the Annual General Meeting, it is made available to the auditor the report of the accounting firm, the annual account statements and all financial documents and records of the past year, so he/she can establish the report he/she will present to the Assembly.

## **Article 10 : Organisation of the General Assembly**

1. The agenda of any Assembly (Ordinary or Extraordinary) will be prepared by the Bureau of OING- Service and accompanied by the necessary documents.  
Any desired additional point will be submitted to the Presidency at least 48 hours before the date of the relevant Assembly.
2. The General Assembly is chaired by the President of the Association which is responsible for orderly debate and schedule adherence, particularly for the interpreters.  
Any member may ask to speak on a subject of the agenda.
3. Documents gathered to form the basis for the discussions will be in both languages of the Council of Europe, but only the French version shall prevail as INGO-Service is a French association of local law.

## **Article 11 : Registry and archives of the association**

The minutes of the General Meetings, both Ordinary and Extraordinary, are listed in a register kept for this purpose; they are also placed on the INGO-Service website.

As is the case for the documents submitted in the General Assembly, minutes are published in both languages of the Council of Europe, but only the French version shall prevail.

The Bureau must retain, in an appropriate place and if possible outside the houses of its members, the archives of the association, including particularly the minutes of all General Assemblies, of the meetings of the Administrative Council, of the meetings of the Bureau if minutes are made, all financial documents and records, and important emails.

Storage may be in digital form.

These Internal Rules of Procedure were adopted by the Ordinary General Meeting held January 27<sup>th</sup>, 2016.