




ATUC

**Regulation on the Management of ATUC's
Financial Resources and the Rules of
Expenditure and Control**

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Based on the Constitution of ATUC adopted by the foundational conference on the 2nd of October, 2014,

and pursuant to Article 9 and Article 20 of the Constitution of ATUC, and in order to ensure the proper management of the financial resources of ATUC and to control the rules of its disbursement and control, the General Council meeting, in its first session in Amman on October 2nd, 2014, ratifies this regulation on the management of the financial resources of ATUC and ratifies the rules of expenditure and control and calls on the Executive Secretariat to start working under it as of January 1st, 2015.

Article 1: Financial Resources of ATUC

The financial resources of ATUC shall consist of the annual budget allocated by ITUC to each of its four regional organizations. The budget of ATUC shall also consist of revenues from the following sources:

- ITUC Solidarity Fund.
- ATUC Solidarity Fund.
- Budgets from international trade union cooperation programs.

- Other external funding approved by the General Council.

- Voluntary contributions made by member organizations or friendly organizations

to organize awareness/solidarity campaigns.

Article 2: ATUC Solidarity Fund

- ATUC maintains a solidarity fund funded by contributions from its member organizations to support the development and practice of democracy, independent and representative trade union work, and to assist victims of repression or any other acts contrary to the exercise of trade union freedoms in the Arab region.

- The Fund operates under the authority of an elected Board of Directors and in accordance with rules determined by the General Council and in force in ITUC.

Table of Member Organization Contributions:

Contributions shall be paid in two phases; the first shall be on the 1st of January and the second shall be on the 1st of July of each calendar year.

Group 1	Group 2	Group 3	Group 4
\$10,000	\$7,500	\$5,000	\$2,500

Article 3: Bank Accounts

- The accounts of ATUC with banks shall be opened by the Executive Secretary and based on a double signature by the Executive Secretary and the Finance and Administration Manager and shall be closed in the same manner as they are opened.

- The funds of ATUC shall be deposited in banks and only recurring insignificant cash expenses, not exceeding 3000 Jordanian dinars per month, shall be kept in cash.
- The Executive Secretary may authorize the Finance and Administration Manager to withdraw, with a unilateral signature, no more than 5,000 Jordanian dinars from ATUC's accounts in banks.
- All transactions with banks in which the resources of ATUC are deposited shall be subject to the double signature rule by the Executive Secretary and the Finance and Administration Manager of ATUC.

Article 4: Disbursement Rules

- Disbursement decisions shall be subject, without exception, to the rule of double signature by the Executive Secretary and the Finance and Administration Manager of the ATUC.
- The Executive Secretariat shall pay expenses for its own purposes, which have been set in the estimated annual budget, after getting approval from the General Council.
- All current expenditures shall be recorded in accordance with the accounting standards recognized in the country of the headquarters and adopted by ITUC.

Article 5: Duties of the Executive Secretariat

- Propose to the General Council an estimated budget for each fiscal year

and ensure its implementation after the General Council adopts and approves it.

The Executive Secretariat shall mobilize the necessary financial resources to implement the work program approved by the General Council and shall submit an annual report in this regard to the General Council.

- Maintain records, financial documents, and archives per the procedures that are present in the country of the headquarters which are approved by ITUC.
- Maintain the confidentiality of financial, accounting, and other information related to the activities and programs of ATUC and not disclose them or provide third parties with any information.

- The accounts shall be closed on the last working day of the fiscal year. In the event that this is not possible, the Executive Secretary may, upon the recommendation of the Finance Manager, decide to keep the accounts open for a limited period not exceeding two months from the end of the fiscal year in order to complete the accounting entries and make the various settlement entries.

Article 6: Control Mechanisms

- All records, documents and financial documents shall be kept in accordance with the procedures recognized in the country of the headquarters and as approved by ITUC.
- The preparation of financial and accounting reports and statements and submitting them whenever necessary

to ATUC's Presidential Committee. This shall be carried out with the preparation of an annual report for the General Council of the ITUC and ATUC.

- The appointment of an external auditor in consultation with the Presidential Committee of ATUC to audit the annual accounts of ATUC.

- The Executive Secretariat shall send, within the specified deadlines, its annual report, accompanied by the report of the external auditor, to the General Council of the ITUC one month before ordinary annual session is held.

- The Executive Secretariat shall transmit its annual financial report to the Executive Council of ITUC and ATUC, as well as a second copy directly to the Chairman of the Financial Control Committee.

Article 7:

- The fiscal year shall begin on January 1st and shall end on December 31st of each calendar year.

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