



**CENTRE AFRICAIN POUR LES APPLICATIONS
DE LA METEOROLOGIE AU DEVELOPPEMENT**

**AFRICAN CENTRE OF METEOROLOGICAL
APPLICATIONS FOR DEVELOPMENT**

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ACMAD Financial Regulations

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INTRODUCTION TITLE: DEFINITIONS, SCOPE AND APPLICATION

Article 1: Definitions

Organization: African Center for Applications of Meteorology for Development.

Tutelage: ACMAD is supported by the African Union Commission (AUC) and was established by the UN Economic Commission for Africa (UNECA) and the World Meteorological Organization (WMO).

WMO: World Meteorological Organization

AUC: Commission of the African Union

Member State: The Member States of the UNECA

Structures of the organization: The structures of ACMAD are:

- The Board of Governors to which the Scientific Advisory Board is related
- An executive comprising: a Director General, a Deputy Director General, the Chiefs of technical departments and a Head of administrative and financial Services.

Commitment: Commitment includes budget commitment and legal commitment.

The budget commitment consists of keeping funds for the payment of a legal commitment.

Legal commitment is the act whereby the authorizing officer creates or establishes a liability. The budget commitment is preliminary or simultaneous with the legal commitment. The budget commitment may be immediate or provisional.

Liquidation: operation which consists in ascertaining the creditor's right by verifying that his claim exists and is due.

Clearance: operation which consists of reinstating appropriations committed in surplus when for an expenditure, the amount of appropriations committed exceeds what is due.

Scheduling: administrative act by which the authorizing officer gives the accountant the order to pay a due debt to ACMAD. The authorization is materialized by the issue of a payment order or money order.

Payment: act by which ACMAD pays debt.

Delegation of authority: The delegation of powers aims at modifying the order of competencies by transferring competencies of an authority to another authority. The



delegating authority therefore, cannot exercise its competencies in the delegated field as long as the delegation is in force. Delegation of authority is for the benefit of a position and not a person. The holder of the delegated position may, at any time, take over the delegated powers.

Delegation of signature: The sole purpose of the delegation of signature is to relieve the delegator of some of the material tasks incumbent on him by appointing a delegate expressly authorized to sign acts on his behalf. It does not cause the delegator to lose the exercise of his competencies and does not relieve him of his responsibility which remains full and complete for all the acts signed by the delegatee. It is personal and is therefore automatically canceled in case of change of the delegator or the delegatee. Delegations of authority and signature must be made by a written act of the delegator indicating, as the case may be, the post or the identity of the beneficiary of the delegation and the nature and scope of the delegation granted. Delegations granted are withdrawn also in writing.

Article 2: This Regulation governs the administration of all financial activities of ACMAD.

It defines in particular the rules of budgetary and financial management applicable to the institution. These rules concern the preparation of the budget, its execution and control as well as all other financial operations carried out by ACMAD.

Article 3: The financial and accounting operations of ACMAD are grouped in a general budget which is the annual financial act providing for and authorizing revenue and expenses and which describes all the activities related to the regular operation, investments and equipments of ACMAD.

Article 4: The financial and accounting rules applicable to the operation of ACMAD concern, in particular, the procedures for drawing up, executing the institution's budget and the rules governing the keeping and auditing of accounts



Article 5: The managers of the ACMAD are responsible for the application of these regulations. The Director General prepares the administrative rules and the accounting procedure manual. It notifies the Board of Governors of these rules and any amendments thereto.

TITLE 2: FINANCIAL PROVISIONS

Chapter 1: BUDGET MANAGEMENT

SECTION 1: BUDGETARY RULES

Article 6: General provisions

The funds made available to the institution are, by nature or by destination public funds. The budget, financial and accounting management of ACMAD is based on the principles of :

- Separation of the functions of authorizing officer and accountant;
- unity, annularity, universality and truthfulness;
- Good governance.

Article 7: principle of the separation of the functions of authorizing officer and accountant

The functions of authorizing officer and accounting officer are incompatible.

Article 8: Principle of Unity

All ACMAD revenues and expenditures are traced in a single budget document called the institution's budget. The single budget document also includes annexes to isolate specific operations, including those on project revenue and expenditure.

Article 9: Principle of Annuality

Budget and its execution cover all revenues and expenditures for an annual period called "Fiscal Year". The fiscal year begins on the 1st of January and ends on 31st of December each year. The



exceptions to the principle of budget annuality are set out in Articles 10 and 11 of this Financial Regulations.

Article 10: Exceptions to the principle of annuality for the realization of capital expenditure

By way of derogation from the principle of annuality, appropriations may be provided for and authorized for the full financing of investments the implementation of which takes place over several financial years because of their technical nature and/or the date on which they must be undertaken. The procedures for approving and implementing program authorizations are laid down in the implementation rules of this Financial Regulations.

Article 11: Exceptions to the principle of annularity under the budget review

Whenever the Director General finds during the year that, for whatever reason, the execution of the budget differs or will have to differ significantly from the forecasts and authorizations, he or she prepares and submits to the group constituted by the Chairman and the vice Chairman of the Board of Governors, a draft amending the budget entitled "budget review". Any aid or subsidy accepted or any loan contracted during the financial year is the subject of a budget review when the revenue and the corresponding expenses have not been entered in the initial budget.

Article 12: principle of universality

The budget describes, without omission, contraction or compensation, the entire gross amount of income and expenditure for the period. All revenue covers all expenditures without any special constraint on the use of a given revenue. An exception to the principle of universality is defined in Article 13 of this Regulation.



Article 13: Exception to the principle of budgetary universality

The following revenue can be allocated to finance special expenses :

- the grants and aid of institutions, states or external bodies subject to special assignment and accepted by ACMAD
- Donations and legacies for special purposes accepted by ACMAD.

Article 14: Specialization principle

Each budget appropriation has a specific destination and is assigned to a specific purpose. Appropriations authorized in the ACMAD budget are specialized and limiting. Budget authorizations are developed from the budget categories. The budget categories includes ACMAD operations by type. It is determined by decision of the Director General and is amended by the same authority. Exceptions to the principle of specialization are defined in Articles 15 and 16 below :

Article 15: Exception the specialization principle

By way of derogation from the provisions of the preceding article, the credits relating to debt charges, legal costs, civil reparations and restitutions, are by nature changing during the year. For these expenses, the authorizing officer may commit, liquidate and schedule in excess of appropriations entered in the budget whenever the actual expenditure exceeds initial budget estimates.

Article 16: Exception to the specialization principle in case of unforeseen expenses

By way of derogation from the principle of specialization, it is authorized to enter in the budget of the institution, credits for unforeseen expenses. The amount of this appropriation cannot exceed 5% of the total allocation. The credit for unforeseen expenditure may be used by the authorizing officer after having been transferred to a specialized budget line.



Article 17: Principle of Good Governance

The main aspects of good governance are reflected in :

- **Accountability**: report on the use of funds that must be consistent with specific and agreed objectives and policies
- **Transparency**: Action and decision-making must follow effective, efficient and widely known procedures
- **Efficiency and effectiveness**: Services or results of good quality, make the best use of resources and meet the expectations of beneficiaries
- **Proactivity**: be able to anticipate potential issues based on available data and observed trends, in order to develop policies that reflect changing costs and foreseeable changes.

SECTION 2: Revenue

Article 18: Revenue categories

ACMAD's revenue consists of regular revenues and extraordinary revenues that are resources from external sources.

Article 19: Regular revenue

Regular revenue consists of statutory revenues and other regular revenues.

1. Statutory revenue

ACMAD's resources consist of financial contributions from the 53 member countries. In accordance with the provisions of the constitution, the statutory revenue includes :

- Contributions from Member States having ratified the constitution ;
- Contributions from member states that have not ratified the constitution.

The rate of these contributions and their mobilization are specified in the constitution of ACMAD.



2. Other regular revenue

Other regular income includes subsidies and grants accepted by ACMAD under the conditions set out in Article 21 below.

Article 20: Extraordinary revenue

Extraordinary revenue from ACMAD includes:

- Donations and legacies of any origin accepted by ACMAD under the conditions set out in article 21 below;
- Income from financial activities of ACMAD in accordance with the provisions of this Financial Regulations;
- Income from the sale of publications of ACMAD;
- Income from disposal of assets;
- Income from authorized disposal of real estate;
- Miscellaneous income such as compensation, damages and interest may be collected by the institution at the end of litigation, insurance refunds, and notice and dismissal indemnities, sale of tender documents, the rental of villas, vehicles and translation equipment, billing costs to projects, remaining cash balance from previous years financial performance.

Article 21: Conditions for acceptance of grants, external aid, donations and legacies

Subsidies, grants, donations or legacies are accepted only on the condition that their object and purpose are in conformity with the objectives of the institution and that the acceptance is not likely to result in disproportionate costs and obligations for ACMAD, particularly in terms of operating and maintenance costs. Subsidies, grants, or legacies meeting the above conditions are accepted by ACMAD, which reports to the Board of Governors. These revenues shall be in the budget of ACMAD in the forms and under the conditions defined in Article 28 below.

Article 22: Revenue collection bodies can be created by decision of the Director General

Any decision to create a revenue collection body must at the same time provide the rules for its organization and operation. It must specify in particular:



- The objective of the body as well as its manager;
- The methods of collecting funds;
- Accounting operations at the end of the month;
- The operations of transfer to the accounting officer of the collected amounts;
- The ceiling of the account or the maximum amount of cash that the manager is authorized to keep.

Article 23: The revenue collection body managers are appointed by the Director General after consulting the head of the administration and finance Services. They are subject to the control of the latter.

SECTION 3: EXPENDITURES

Article 24: Categories of expenditures

ACMAD's expenditures are made up of the following categories:

- Operating expenditures
- Development expenditures
- Capital and equipment expenditures.

Article 25: Operating expenditures

Operating expenditures consist of:

- Staff expenditures (budget line 1)
- Expenditures related to missions and training (budget line 2)
- Expenditures related to the purchase of various supplies and external services (line 4)
- Expenditures related to taxes and bank charges and financial expenses on loans and other debts, and unforeseen expenses (line 5)
- Depreciation and provisions (line 6).



Article 26: Development expenditure

Development expenditure consists of all expenditures related to projects funded by technical and financial partners. They are listed by a budget line specific to each project.

Article 27: Capital and Equipment Expenditures

Capital and equipment expenditures include:

- Real estate equipment (buildings, construction and housing)
- Furniture equipment
- Computer equipment (software and licenses included);
- Telecommunication equipment
- Transport equipment
- Repayment of the principal of the debt in case of borrowing.

An expenditure can only be recognized as an investment if the amount is greater than 100,000 CFA francs, with the exception of office furniture expenditures. Asset management arrangements are addressed in the related implementation provisions of the Financial Regulation.

SECTION 4: BUDGET RULES

Article 28: General Principles Applicable to Budget Documents

All documents forming the budget of ACMAD are established in such a way as to guarantee a clear vision and an easy, complete and synthetic understanding of all revenue and expenditure operations to be carried out during the fiscal year. The budget documents must, both in revenue and expenditure, highlight the changes that have occurred or will occur between two fiscal years. In an introductory note to the draft budget, the Director General indicates the origin and causes of the main changes planned both in revenue and expenditure for the year concerned. It justifies the new measures and, where appropriate, sets out the savings measures proposed to ensure a balanced budget.



Article 29: Documents describing the budget

ACMAD's budget includes and groups the following documents:

1. **ACMAD Budget:** This document describes all the operations relating to operating expenditure, capital expenditure and equipment. It includes in revenue all the income of the period
2. **Project Funds Budgets:** The special budgets of the project funds are those referred to in Article 18 of this Financial Regulations as well as those which may be created under the provisions of the different agreements.

Article 30: Rules for the presentation of budget documents

The different budget documents of ACMAD must respect the following presentation rules:

1. **ACMAD's draft budget includes:**

- a presentation note from the Director General indicating the changes planned during the year and justifying the proposed new measures
- a table comparing the revenue and expenditures forecasts for the year to the execution of the previous year
- the institution's program of activities for the year under review, with expected results and related performance indicators
- Investment program of the institution.

The tables of forecasts and authorizations for revenue and expenditure are presented according to the budget headings and lines adopted for each of the budgets concerned.

2. **The draft budget review referred to in Article 11 of this Financial Regulations includes:**

- a presentation note prepared by the Director General indicating and justifying the discrepancies between forecasts and execution.
- the statement of budget execution of the year;
- the forecast tables referred to in paragraph 1 above, updated, presented as the initial documents but filled in only for the lines subject to a modification. In respect of each amended



line, the amount of the initial appropriations, the indication of the changes introduced by the review and the new endowment.

Article 31: Rules for drafting the budget

The draft budget, drawn up in accordance with the budgetary principles specified in Articles 28, 29 and 30 of this Financial Regulations, shall be based on reliable income and expenditure forecasts.

The Director-General has the exact amount of regular and extraordinary income for the year concerned assessed as accurately as possible. It includes in the estimates of extraordinary revenue the amount of subsidies, aid or loans in the course of negotiation for which a favorable outcome is plausible.

In terms of expenditures, the Director takes into account general developments and draws up a statement of the authorizations for the previous and current financial years to verify that the allocations requested are appropriate in view of the requirements of the annual program.

During each fiscal year, the preparation of the draft budget for the following year starts on July 1st. In accordance with the provisions of this Financial Regulation, the Director-General shall specify the rules for drawing up the budget by means of internal notes or any other decision enabling ACMAD departments to prepare the draft budget.

Article 32: Review of the draft budget by the Management Committee

Before its submission to the Board, the project of ACMAD budget is submitted for review to the Management Committee, composed of the Director General, the Secretary General, heads of departments and services at the latest on October 31 of each year.



Article 33: Adoption of the budget by the Board of Governors

The Board through the Chairman is contacted by Executive Management, no later than 15 December with the ACMAD's draft budget for the next financial year. The budget of ACMAD is approved by decision of the Board in accordance with its Internal Regulations. When the Board does not hold its regular meeting or the budget is not approved at the beginning of the financial year, the expenditure and revenue operations are executed temporarily.

Article 34: Rules applicable to the adoption of budget review

Budget reviews are adopted by decision of the Chairman of the Board.

Article 35: Publication and Dissemination of Budget Documents

Budgets and related reviews adopted by decision the Board are communicated by the Director General to the Member States and the relevant departments of ACMAD.

SECTION 5: EXECUTION OF THE BUDGET

Article 36: General principles of budget execution

In compliance with the budget management principles specified in section 4 above, ACMAD shall implement the budget in revenue and expenditure in accordance with this Financial Regulations under its responsibility.

1. ACMAD implements efficient and transparent management procedures. It ensures in particular:

- reduction of unit costs of goods and services acquired by grouping its orders and purchases;
- provision of free and equal access to its procurements to any qualified supplier by giving wide publicity to its decisions to acquire works, goods and services and by guaranteeing to these suppliers transparent competitive conditions.

2. It is forbidden for any intervener (member of the Board, Executive Management, Administrative and Financial Service and any Manager within the institution) to adopt any action



leading to conflict of interest. If such a case arises, the concerned intervener has the obligation to abstain and to refer it to the competent authority. There is a conflict of interest where the impartial and objective exercise of a budget-implementer is jeopardized for family, emotional, political or national affinity reasons, economic interest or any other interest with the beneficiary.

Article 37: Role and responsibility of the authorizing officer

The authorizing officer is the Director General. He may delegate a number of his powers to the Secretary General and heads of departments. The execution of the revenue and expenditure provided for in the budget of ACMAD falls within the competence of the authorizing officer. He or she recognizes the rights, issues invoices and any revenue collection order. He or she carries out commitments, liquidations and authorizes payments. He or she shall ensure that the operations referred to above are carried out in accordance with the principle of good governance defined in Article 17 of this Financial Regulations and ensure their legality and regularity. The authorizing officer shall incur financial liability for serious personal wrong actions in the performance of his duties, in particular when he establishes the rights to be recovered or issues recovery orders, incurs an expense or signs an order of payment without complying with this Financial Regulations and its implementation rules. It is the same when, through his personal fault, he neglects to establish an act giving rise to a debt or delays, without justification, the issue of a payment order that may lead to a civil liability of the institution with respect to third parties.

Article 38: Internal control system

The authorizing officer is required to set up, depending on the risks associated with the management environment and the nature of the actions financed, an internal control system comprising, in addition to the management departments, an audit service. This mechanism will be described in the administrative, budget, financial and accounting procedures manual provided for in Article 77 so as to define the organization, controls and verifications, the means and methods used to guarantee the safeguarding of ACMAD, the adequacy and effectiveness of



internal management systems and the performance of services in the implementation of policies and programs, in relation to the associated risks.

Article 39: Role and Responsibility of the Administration and Financial Service

The Administration and Financial Service is responsible, in compliance with the provisions of this Financial Regulations for the following tasks:

- the recovery of liquidated receivables and the collection of revenue;
- the payments;
- the cash management;
- the keeping of the accounts;
- the preservation of supporting documents and accounting documents'
- the handling and custody of funds and assets;

He engages, within the limits of the control tasks he has, his personal and financial responsibility. The scope, the limits and the conditions of implementation of this responsibility will be specified by a provision. The Administrative and Financial Department is also responsible for producing the financial statements including the balance sheet, the cash flow statement, the budget execution, and the various annexes.

SECTION 6: EXECUTION OF REVENUE

Article 40: General provisions for the execution of revenue

The amount and terms of the statutory revenues are defined in the constitution of ACMAD. The Director-General shall, by decision, determine the procedures for the execution of non-statutory regular revenue and exceptional income.

Article 41: Assessment, validation and revenue collection



Only the revenue provided for in the constitution and this Financial Regulations and its implementing details may be assessed or collected.

1. The recognition of an ACMAD receivable is the act whereby the authorizing officer verifies:

- existence of debtor's debt
- the reality of debt
- the conditions of payment of the debt

2. The liquidation consists in recognizing the exact amount of the claim

3. Any receivable liquidated in favor of ACMAD shall be the subject of a revenue collection order issued by the authorizing officer. Budget revenue is only considered to have been executed at the end of the issuing of receipt by the authorizing officer. An accrual title is issued each time a income has been received before issuing a receipt. The Director General shall define the methods for collecting revenue by means of a Decision taken in accordance with the Financial Regulations.

Article 42: Recovery

- 1- The administrative and financial services shall take over the revenue order duly issued by the authorizing officer. It is required to ensure revenue collection.
- 2- Where the authorizing officer intends to waive recovery of an established claim, he or she ensures that the waiver is consistent with the principle of good governance. The waiver cannot be on the assessed contributions. The authorizing officer may waive, in whole or in part, the recovery of an amount receivable only in the following cases:
 - when the foreseeable cost of recovery exceeds the amount of the debt to be recovered;
 - when it is impossible to recover the claim given the seniority or insolvency of the debtor.

The waiver is motivated and mentions the steps taken for recovery and the elements of law and fact on which it relies.



SECTION 7: EXPENDITURE EXECUTION

Article 43: Procedure for provisional execution

Where ACMAD's budget has not been finalized before the beginning of the financial year concerned, the Director General is authorized, in his capacity as authorizing officer, to execute the institution's revenue and expenditure every month, the limit of one-twelfth of the income and appropriations of the previous year's budget.

Article 44-a: Expenditure execution operations

To carry out the expenditure, the authorizing officer shall make the commitment, ensure the amount to be paid is due, authorize the payment and take any other necessary measures. These operations are defined in Article 1 of this Financial Regulations. Some categories of expenditure, determined in Article 50 below, may be paid without prior commitments, because of their special nature. The same applies to the monthly staff remuneration, social contributions and medical evacuation as well as debt service expenses. After payment of these expenses, the accounting officer shall inform the authorizing officer, who shall undertake the necessary measures to prepare all justification documents before the end of the financial year.

Article 44-b: Checks carried out during the execution of expenditure

In accordance with the provisions of Article 45 of this Financial Regulation, the control of transactions carried out during the execution of expenditure is both the responsibility of the accounting services carrying out the various stages of the execution of the expenditure and of the chief Administrative and Financial Service.

Article 45: Control operated by the Administrative and Financial Service and the accounting services



The controls operated by the accounting services are as follows:

1. During a budget commitment, the accounting services ensure:

- The accuracy of the budget allocation
- The availability of credits
- The conformity of the expenditure with the constitutional provisions, the budget, the procedure manual, the financing agreements, the present Financial Regulations and its implementation details.

2. During the legal commitment, the accounting services shall ensure :

- the budget committed is sufficient to pay the due amount;
- the regularity and the conformity of the expenditure with regard to the constitutional provisions, the budget, the procedure manual, the financing agreements, the present Financial Regulations and its implementation details.

3. At the time of the verification of regularity and conformity of the expenditure, the accounting services shall be responsible for:

- checking the creditor's rights;
- checking the amount and regularity and conformity of the claim
- Checking the conditions for claiming.

4- During the preparation of the payment order, the accounting services ensure the conformity and regularity of the process.

Article 46: Internal Control

The internal control addresses the regularity and conformity of ACMAD's financial operations.

It verifies all stages of execution, including commitment, liquidation and payment order.

When the control occurs at the expenses commitment stage, the verification shall be evidenced by a visa when the documents examined are regular and in accordance with the provisions of this Financial Regulations. When the documents are neither regular nor in conformity with the legal provisions, the internal auditor shall not grant his visa and reject the documents submitted for his approval. The denial of a visa cannot be motivated by considerations related



to the timing of expenditure. The regularity and conformity should be the only reasons to consider.

Any denial of a visa must be motivated and notified in writing to the accounting services concerned, which shall take the necessary measures to respect the legal and regulatory provisions.

The authorizing officer alone has the power to override the denial of a control visa. He or she decides in this case, in writing, the continuation of the operation for which the controller refused to grant the visa. He or she is then responsible.

When the verification is carried out after the expenditure has been executed, it shall be marked by a non-objection or objection stamp according to whether the documents examined are regular and respect the conformity requirements.

The procedures for control operations are defined in the ACMAD procedure manual. The procedures for the recruitment and appointment of the internal controller are decided by the Board of Governors.

Pending the appointment of the internal controller, the control will be done by the Administrative and Financial Service.

Article 47: Payments

1. Payment is defined in Article 1 of this Financial Regulations. No expenditure which does not comply with the provisions of this Financial Regulations and its implementation details shall be paid. No payment can be made before the execution of the service, the maturity of the debt. However, advance payments may be granted to ACMAD staff and suppliers under the conditions laid down in the rules of this Financial Regulations.

2. The normal method of payment for ACMAD expenses is bank transfer or check. Cash payment is an exceptional derogation specified in the rules of this Financial Regulations.

3. Except as mentioned in Article 50 and paragraph 3 of Article 44 above, no expenditure may be subject to a payment if it has been committed, justified and



authorized. Attached to the payment order are the certification of the execution of the works or services or deliveries of goods concerned and the corresponding supporting documents.

4. Except in the cases mentioned in Article 50 and in the cases defined below, payments are always made by the Administrative and Financial Services. Before proceeding to the payment of any authorized expenditure, the Administrative and Financial Services ensures in particular:

- the availability of cash;
- the competency of the authorizing officer;
- the availability of prior regulatory visas or signatures;
- the budget appropriation
- the validity of the expenditure evidenced by the production of the supporting documents
- the regularity of the supporting documents and the accuracy of the amounts and calculations.

The Administrative and Financial Services suspends the payment of the expense in the event that the control described above highlights irregularities. The Administrative and Financial Services also suspends the payment of expenses in the following cases:

- opposition of third parties duly signed;
- contest relating to the validity of the claim;
- errors in the supporting documents.

The suspension of payment and its reasons shall be notified to the authorizing officer, who shall take the measures necessary to address the problem.

Article 48: Requisition

When the Administrative and Financial Services suspends the payment of an expense in accordance with the provisions of Article 47 above, the authorizing officer may, in writing



request payment. The Administrative and Financial Services shall implement the requisition order, except in cases of:

- insufficient funds available;
- expenditure on appropriations which are irregular or insufficient;
- justification of service done not available

The Administrative and Financial Service annexes to the payment voucher, a copy of its declaration and the original of the requisition received. The personal and financial responsibility of the Administrative and Financial Service is waived for any payment made at the request of the authorizing officer.

Article 49: Expenditure on extraordinary income

Where a grant, aid, donation, or bequest is granted by an outside agency and accepted by ACMAD under the conditions set out in Article 21 above, the related financing agreements may provide that the revenues and corresponding expenses will be managed in accordance with specific provisions. In this case, the financing agreements must stipulate accounting and financial rules to be applied.

Article 50: Imprest Account

1. By derogation from the provisions of Article 17 above, the small or urgent expenditure of ACMAD may be the subject of direct payments without prior commitment, verification of regularity and authorization. These expenses are managed and paid by imprest accounts, in the form of either "petty cash" or "advance payment". These accounts are created by decision of the authorizing officer. Any decision establishing an imprest account must specify:

- the nature and the list of expenses payable on the account;
- the ceiling of the amount to held in the account;
- the maximum amount of an expense if it is a petty cash account;
- the budget appropriation;



- the deadlines for the clearance of expenditure;
 - the conditions of the first supply and replenishments of the account;
 - the conditions relating to the closure of operations at the end of the financial year.
2. Imprest accounting officer shall be appointed by the authorizing officer after consultation with the Administrative and Financial Services.
3. In particular, the imprest accounting officer liability of the manager is responsible or liable for:
- loss or damage to the funds, securities or documents in his custody;
 - being able to justify by regular documents on payments made;
 - payments to persons other than the beneficiaries;
 - payments against the legal or regulatory provisions;

The imprest accounting officer shall provide information on cash balance. They are subject to control by the Administrative and Financial Services, the Authorizing Officer and the Internal Controller. The control by the Administrative and Financial Services is mandatory and carried out at least once a year at the end of the financial year. The control can also be carried out unexpectedly by any authorized person. It can relate to all the operations performed by the imprest account officer.

CHAPTER 2: PROCUREMENT

Article 51: Scope

ACMAD's procurements contracts are concluded in writing by a Contracting Authority, within the meaning of Article 54 of this Financial Regulations, to meet the institution's requirements for works, supplies or services.

Article 52: Principles

Contracts financed totally or partially by the budget of ACMAD respect the principle of good governance as defined in Article 17 above and the principle of non-discrimination. Any



procurement procedure is carried out through competitive tendering, except in the case of direct agreement procedure referred to in Article 55 below.

Article 53: Publication

Contracts of an amount greater than or equal to the thresholds set in Article 55 below shall be published on ACMAD website, on DG Market as well as in the journals of the Member States. Publication may be omitted only in cases of acquisition by direct agreement referred to in Article 55.

Article 54: Contracting Authority

The authorizing officer for the ACMAD expenditures is considered as the contracting authority.

Article 55: Procurement Procedures

The competitive tendering process may be opened or restricted. It can be local, regional or international.

1-Procurement of goods and services

Regular purchase: This purchase is between 500.000 and 1.500.000 FCFA.

Purchase below 500,000 FCFA are not subject to a competition but to a simple request for a proforma invoice from an approved supplier.

For purchase over 500,000 FCFA but less than or equal to 1,500,000 FCFA, a competitive tendering involving three (3) suppliers is mandatory.

Restricted purchase: This Purchase is between 1,500,000 FCFA and 10,000,000 FCFA.

The procurement process requires a restricted competition with at least three (3) suppliers. It is opened to all member states.

National competitive tender: Procurements between 10,000,000 FCFA and 30,000,000 FCFA are subject to a call for tenders in the Member States where the activities take place, whether it is the provision of intellectual services, other services, acquisitions of goods and works.



International competitive tender: operations between 30,000,000 FCFA and 150,000,000 FCFA require a call for tenders for Member States. For operations above 150,000,000 FCFA, an open international tender will be conducted. Copies of tender notices (national or international) are communicated to the National Meteorological Services of the Member States. The procurement rules following open or restricted competition procedures will be specified by the implementation rules of this Financial Regulations.

2- Exceptions to the procurement rules: An exception to the procurement rules for goods and services is made when the procedures of the donors, partners of the ACMAD require.

3- The authorizing officer is authorized to procure in accordance with the direct agreement procedure in the following cases:

-the works, supplies or services to be acquired cannot, for reasons of urgency, suffer the delays of the tendering procedures.

-because of technical requirements, performance of the service can only be provided by a specific contractor, supplier or service partner.

-the works, supplies and services must be carried out urgently replacing a default contractor, supplier or service provider.

-the use of the tender procedure was unsuccessful due to the total absence of tenders or the non-conformity of tenders received in the tender dossier.

The terms of procurement under the direct agreement procedure will be specified by the implementation rules of this Financial Regulation.

Article 56: Conflicts of Interest and False Statements

Are excluded from the award of a contract, bids which, during the procedure of awarding the contract:

- find themselves in a situation of conflict of interest;

- are guilty of misrepresentation in the information submitted for their participation in the competition or have not provided the information required by the Contracting Authority. The bidder is in a conflict of interest when compliance with the contracting principles set out in section 55 above is compromised when awarding the contract for family, emotional, or other



political reasons or national affinity, economic interests or other situations of common interest with the contracting authority.

Article 57: Suspension of performance of the contract

When evidences of errors, irregularities or fraud are identified on the award procedure or performance of a contract, the Contracting Authority shall suspend the performance of the contract. If such errors, irregularities or fraud are the responsibility of the Contractor, the Contracting Authority may refuse to make payment or may recover the amounts already paid, in proportion to the magnitude of such errors, irregularities or fraud.

Article 58: Opening of the tenders

Participation in competition is open, on equal terms, to all Member States or any third country who has entered into an agreement with ACMAD, under the conditions provided for in this agreement.

CHAPTER 3 : PROVISIONS RELATING TO CASH FLOW MANAGEMENT

Article 59: General Provisions

Under this Financial Regulations, all cash, deposit and current account transactions as well as accounts receivable and short-term debt are included in treasury operations. Treasury operations are the sole responsibility of the Administrative and Financial Services. Treasury operations are described by type in the accounts.



Article 60: Deposit of funds from ACMAD

ACMAD funds are deposited in bank accounts opened for this purpose. They can be either current accounts or non current accounts in local or foreign currencies. The terms and conditions of the interests on these accounts will be defined in agreements between the banks and ACMAD.

Article 61: Bank operations

ACMAD's bank accounts are managed with joint signatures of the Director General or his deputy and the Chief Administrative and Financial Services or his deputy. The Director General may, in this context, delegate his signature to one of the ACMAD managers who hold senior positions (Secretary General or Heads of Departments). A delegation decision is taken pursuant to Article 1st of this Financial Regulations.

TITLE 3: PROVISIONS RELATING TO FINANCIAL CONTROL

CHAPTER 1: BUDGET CONTROL

Article 62: Budget control takes place within the institution and at the level of the imprest account. It aims to ensure the legality, accuracy and financial soundness of budget operations and financial control systems, as well as the sound financial management of the institution's budget.

Control at management level: Budget control is provided at the level of each manager responsible for the expenditure.

Control at the Administrative and Financial Service level: It is a second level of control to ensure the availability of funds to be spent and good distribution of expenditures in different budget categories.



CHAPTER 2: INTERNAL CONTROL

Article 63: Role of the internal controller

The internal controller, in addition to the provisions of Article 46, has the following functions:

- participates in the development of the rules and procedures for management and internal control;
- advises on risk management, providing independent advice on the quality of management and internal control systems and issuing recommendations to improve the conditions for executing operations and promote good governance.

As such, he or she is responsible for assessing the adequacy and effectiveness of management and internal control systems in relation to the risks.

Article 64: Position and responsibility of the internal controller

Placed under the supervision of the Board of Governors, he or she has a permanent mission and it has complete and unlimited access to all information required for the performance of its tasks. The internal controller enjoys complete independence in the conduct of his mission. He or she may not receive instructions or be restricted in the performance of its duties under the provisions of the Financial Regulations and its implementation provisions. The responsibility of the internal controller may be called into question by the Chairman of the Board of Governors under the conditions set out in implementation rules of these Financial Regulations.

Article 65: Activity Report

Periodically, the internal controller prepares a report of activities submitted to the management with a copy to the Chairman of the Board of Governors. At the end of the year, he produces an activity report for the Board of Governors. This report includes :

- the results of the checks carried out;
- the findings and recommendations necessary to improve management.



Article 66: External controls

1. Board of Governors

The Board of Governors may use an external audit firm either on a regular basis or on an ad hoc basis to obtain more complete and detailed information on all or part of the management operations. The firm selected by tender, reports to the session of the Board of Governors devoted to the examination of the financial status at the latest two months after the end of the fiscal year.

2. The Directorate General

External controls are commissioned whenever external assistance agreements requires. More generally, the Director General is authorized to perform external audits to carry out certification of accounts that it deems useful, particularly when there is a presumption of existence of management acts in contradiction with the provisions of this Financial Regulations or as part of the contractual controls. He or she can also have specialized auditors carry out organizational audits, human resources audits or any other audits or studies necessary for the management of the institution.

TITLE 4: ACCOUNTING PROVISIONS

Article 67: General Provisions

The accounting system of ACMAD and the operations resulting therefrom are intended for the description, knowledge, monitoring and control of budget, financial and treasury operations for the purpose of informing the Board of Governors of the decision-making process, management and control. It also allows the determination of the value and the state of the assets as well as the annual performance. The accounting system includes general, activities and budget accounts.



Article 68: Accounts descriptions

The accounting system uses separate chart of accounts and the budget accounts descriptions. The chart of accounts is inspired by the general accounts of the Organization for the Harmonization of Business Law in Africa (SYSCOHADA). The accounts are kept for each fiscal year and include all the operations related to a given year. The accounting rules and methods and the chart of accounts are defined by implementation details of this Financial Regulations.

Article 69: Budget accounting

The authorizing officer keeps a budget account of the revenue and expenditure. This accounting makes it possible to establish with certainty, at the end of each month and each financial year, the accumulated amount, the expenses committed, validated and authorized, the revenue validated and to be recovered. Budget accounts data is systematically generated by the accounting information system. It aims to translate the result of the implementation of each budget year into income and expenditure.

Article 70: Assets management

The Head of Administration and Finance Services keeps stock, records and values (good value), the purpose of which is to describe stock and movements in quantity and value. This accounting exercise involves:

1. Equipment and property of any kind owned by ACMAD
2. Supplies and consumables
3. Vouchers, tickets with market value, such as postage stamps and fuel vouchers
4. Real estate owned by ACMAD.

In order to keep the stock records, the head of administration and financial services is responsible for opening inventories and inventories registers in which the description of goods, the date, the acquisition value and the place where they are used or stored are mentioned. The



internal controller carries out regular checks on the stocks and conditions of asset management. A decision of the Director General sets the rules for assets management.

Article 71: Activity accounts

The Administrative and Financial Services implements activity account management. This accounting process facilitates projects and specific activities management.

Article 72: General Account

1. The Administrative and Financial Department keeps a general accounting system based on the framework and the accounting principles of SYSCOHADA. This double-entry accounting shall be kept in accordance with the rules laid down in this Financial Regulations.
2. The general accounting system includes revenue and expenditure. non-budgeted operations, treasury operations, transactions with third parties and assets accounts. It is a system with a general Journal, a general ledger with a trial balance and subsidiary journals/ledger.
3. The Chief Administrative and Financial Services, responsible for the collection of revenue and the payment of expenses chargeable to the budget of ACMAD, shall each year send to the Director-General a copy of the ledger accounts balance and provide upon request, any accounting information. At the end of each fiscal year, he or she also produces a statement of revenue to be collected and outstanding amounts to be paid.

Article 73: Records keeping

The Administrative and Financial Services is responsible to keep and make available to inspectors all supporting documents for budget, financial and accounting transactions, for a period of ten (10) years starting from the financial year following the year in which they relate.



TITLE 5: REPORTING PROVISIONS

CHAPTER 1: ACTIVITY REPORT

Article 74: At the latest three (3) months after the end of the financial year, the authorizing officer shall draw up an activity report covering the fiscal year and considering prospects for the coming years. The content of the report and the modalities of its presentation are defined in the procedure manual.

CHAPTER 2: THE FINANCIAL REPORT

Article 75: The Chief Administrative and Financial Services finalizes the financial statements for each fiscal year and prepares a financial report before the end of the first quarter of the following year to be presented to the Board of Governors. This report includes:

- a statement of global revenue
- a statement of overall expenditures
- a budget execution statement
- a cash flow statement
- a statement of accounts balance
- a balance sheet and its annexes

TITLE 6: TRANSITION AND FINAL PROVISIONS

Article 76: Implementing measures of this Financial Regulations

The Director General is responsible for collecting all the implementation rules and provisions into a manual of the administrative, budget, financial and accounting procedures of the institution.

The Chairman of the Board of Governors and the Director General are each responsible for the implementation of this Financial Regulations. The Board of Governors shall examine and adopt the implementation rules of this Financial Regulations.



Article 77: Transition measures of this Financial Regulations

Pending the adoption of the procedure manual, the procedures in practice are applicable.

Article 78: Entry into force

The provisions of this Financial Regulation will enter into force for the 2013 fiscal year.

Signed in Rabat_____on September 03, 2012_____

The Board Chairman