

ECCE financial rules proposal

The document presented is a proposal for written financial rules for the operation of the ECCE Executive Board.

Internal Rules of Procedures

A. Budget

The accounting calendar year begins on 1st Jan and closes on 31st December.

The Vice President/Treasurer is responsible for the control of annual Budget and for the proposal of annual Budget.

1. Control of annual Budget

The Treasurer proposes the annual accounts of a closed accounting year for decision in the Executive Board which presents them to the General Assembly for approval during the spring annual meeting of the following year.

The Treasurer follows on monthly bases statements of income, prepared by accountant. In case of the budget overrun risk the Treasurer informs immediately the ExBo.

2. Proposal of annual Budget

The Treasurer presents the budget for the year following the last General Assembly meeting of the year to the Executive Board at the latest one month before the General Assembly Meeting.

For the preparation of the proposal the Treasurer will receive information about the planned activities from the President and the Secretary General.

The Executive Board after discussions approves the budget and proposes it to the General Assembly for approval.

B. Membership fees

1 Calculation of membership fees

The Treasurer is responsible to calculate the membership fees. He presents the calculation for the year following the last General Assembly meeting of the year to the ECCE Executive Board at the latest one month before the General Assembly Meeting.

The Executive Board after discussions approves the membership fees and proposes them to the General Assembly for approval.

The Treasurer also has to calculate the membership fees in case of requests from potential new member organizations.

New member organizations that join ECCE during the 1st annual ECCE GAM will pay for the current year 50% of the Annual Subscription fees. New member organizations that join ECCE during the 2nd annual ECCE GAM do not pay membership fee for the current year.

The calculation of membership fees is done on the base of three criteria:

- population of the member country
- the GDP PPP of the member country
- EU/non EU country.

These principles are set out in the membership fee calculation form / table, which is an integral part of this document.

Information source for GDP PPP is Eurostat. If Eurostat data is not available, then other official sources can be used.

The maximum membership fee is 9000 Euros (54th ECCE GAM, 29.10.2011 Antalya).

The minimum membership fee is 798 Euros (64th ECCE GAM, 21.10.2016, Athens).

The membership fee for Associate Members is 850 Euros (49th ECCE GAM, 23.05.2009, Ljubljana).

Membership fee for Individual Associate Members:

The annual subscription fees in order for an individual to become ECCE Member with the status of Associate Member will be 20€ per year. (*MINUTES of the 63rd GENERAL MEETING OF THE EUROPEAN COUNCIL OF CIVIL ENGINEERS 4th – 5th March 2016, Madrid, Spain Resolution 63.5*)

Individuals who are over 65 years old shall pay the membership fee once, and their membership will be unlimited from then on.

Apart from the annual fee of 20€ per year individuals shall also pay the amount of 8€ associated with the production of their ECCE Card everytime a new card needs to be issued.

The membership fees of Individual Associate Members are distributed as follows: 80% for ECCE and 20% for the national organizations of the Individual Members. (63rd ECCE GAM, 04.03.2016 Madrid)

The amount for the national organizations will be deducted from the next year's subscription fee of the national organization.

2 Administration of membership fees

The General Secretary has to send out the invoices, signed by Treasurer and General Secretary, to the member organizations per e-mail in February.

The reminders of those member organizations who have not paid are sent out per e-mail in June.

One month before the General Assembly meeting in autumn the Treasurer officially informs per e-mails those member organizations that have not paid the fee that they have no active and passive voting right at the General Assembly Meeting in case of non-payment. (*Article 5.7: Every member shall have one vote, which shall be cast provided all the annual financial contributions are paid, till that moment (new members) or for the last 3 years, since its last registration as member.*)

Membership fee cannot be paid for the current year if membership fees for previous years are not paid.

C. Costs

1.1 Fixed costs

Fixed costs are the General Secretary fees, the accounting management fees and the secretariat office hosting expenses.

The amount of these costs is approved by decision of the Executive board.

Once per year (at the beginning of the year) the Treasurer notifies the Accountant about the amount and the payment of the fixed costs.

The General Secretary shall be entitled the costs up to 100 Euro, incurred necessarily in the performance of his duties as General Secretary, to be made without prior approval from the Executive board.

1.2 Expenses for participation in the ECCE General Assembly Meetings

The expenses for participating in the General Meetings are reimbursed to the President, the Immediate Past President, the Vice President/Treasurer and the General Secretary. These expenses consist of the flight tickets, taxi or public transport or car and parking costs, accommodation cost for up to 4 nights (depends on how many days of ECCE works we have and the flights available) for a single room. Also, some meals could be reimbursed if not covered by the hosts.

1.3 The President shall be entitled to recover from ECCE all expenses incurred necessarily in the performance of his duties as President.

1.4 ECCE will pay all costs (transportation, accommodation and meals costs together with an allowance of 45 Euros per day) for a person who is assigned by the President/ExBo to represent ECCE at some occasion with an official task.

1.5 Other expenses like fees to other organizations, activities, Position Papers, etc. have to be approved by the Executive Board.

D. Cost accounting / Approval and Reimbursement of expenses

1. Accountancy Services shall be provided to ECCE by an accountant.

1.1. ECCE has an accountant and bank accounts.

1.2. The relationships between ECCE and the accountant are governed by a contract.

1.3. ECCE opens bank account/accounts in Euros in ECCE's name.

1.4. Opening and closure of ECCE bank accounts can only be decided by ExBo under proposal by the Treasurer.

1.5. Main duties of the accountant are as follows:

- to order payments after approval of the Treasurer
- to make payments authorised by ECCE's Treasurer from ECCE's bank account or accounts
- to prepare monthly statements of income and expenditure and a balance sheet and an annual financial report, summary and balance sheet with "detail Trial Balance". Records and reports shall be in Euros
- upon request of ECCE to prepare reports, annual reports and other information on the financial operation of ECCE.
- The accountant will accept internal auditing of bookkeeping material made by an ECCE representative;
- to conduct bank operations, related to the ECCE deposit accounts by order of ECCE / after authorization of Treasurer.
- to prepare year-end annual financial report according to the requirements of local legislation.

2. Approval and reimbursement

Report and Travel expenses Form are e-mailed to the ECCE Secretariat. All original receipts and documents, duly set out in numerical order in the Form, are posted to the ECCE Secretariat. If it is necessary all original receipts and documents are posted to the accountant by ECCE Secretariat.

Secretary General forward by e-mail to the President and Treasurer all the documents received.

President and Treasurer:

APPROVE by forwarding e-mail to General Secretary, with copy sent to Applicant

DISAPPROVE, with prior consultation between President and Treasurer, by informing Applicant and General Secretary of final decision

After APPROVAL of Travel Expenses and REPORT are received by Secretary General, request for payment is passed to the accountant

Payment is made by bank transfer or by bank cheque, with bank costs paid by ECCE, with copy of proof of payment sent to Applicant and to General Secretary

E. Financial documentation

1. The financial documentation should be kept by Secretary General.
2. The financial documents for the current year may be kept by the accountant and, after the end of the accounting year, shall be transmitted to the Secretary General.
3. Secretary General is responsible for storing the documents.
4. At the end of the mandate of Executive board, the Past Treasurer and the Treasurer elect shall check the available documentation, identify the available financial means and draw up a Hand-over protocol.
5. The Hand-over protocol shall be kept by the Secretary General and presented to the first Executive board meeting following the signing of the Protocol.
6. It is possible some documents to be kept in electronic folder.

E. Conclusion

The financial rules shall enter into force after confirmation by the Executive Board. They shall be reported to the General Assembly for its information.

ANNEX

1. Membership Fee Calculation Form
2. Report and Travel expenses Form