

Financial Regulation Of the National Institute for Human Rights

Article\ 1

This financial regulation of the Institute issued by article (ninth \13) of the rules of procedure.

Article\ 2

This system applies to all bodies of the Institute.

Title I \ Disbursement commander Chapter I \ Disbursement commanders

Article\ 3

The President of the Institute is the disbursement commander in the Institute according to the general budget of programs of the Institute approved by the Administrative Board and by the annual budget approved by the General Assembly.

Article\ 4

The heads of departments are authorized to command disbursements under the regulations and in accordance with instructions issued by the Administrative Board.

Article\ 5

Long-term project managers are authorized with the power of disbursement certifies within their projects.

Article\ 6

For the President of the Institute to authorize short-term projects managers with the power of disbursement within his project.

Chapter II\ Disbursement request

Article\ 7

For disbursing any amount within the framework of the Institute, must obtain the written consent of disbursement command or the authorized with disbursement command.

Article\ 8

The accountant of the Institute has to refuse to disburse any amount, if was not combined with the consent of disbursement commanding or the authorized with disbursement command.

Article\ 9

Regulatory and audit authorities in the Institute hold the follow-up process of amounts disbursements, and reporting irregularities to the competent bodies.

Title II/ Accounts

Chapter III / Accounts of the Institute

Article\ 10

Accounts of the Institute are Central; the Institute has a Central accountant according to the rules of procedure.

Article\ 11

The original receipts, bills, and the rest of account documents are deposited to the central accountant, and should be attached with fundamental approvals.

Article\ 12

Central accountant is in charge of organizing the accounts of the Institute.

Article\ 13

The administrative board, in case needed, have the authority to configure the accounts division (Central accountant, Central auditor, and).

Article\ 14

The administrative Board, based on the proposal of the accounts department to adopt appropriate accounting system in the Institute in accordance with instructions issued in this regard.

Article\ 15

The administrative Board, based on the proposal of the accounts department to adopt the Iraqi dinar or US dollar or any other currency or more than one, in organizing the accounts in accordance with instructions issued by the administrative board in this regard.

Chapter IV\ accounts auditing

Article\ 16

On the General Auditor of the Institute to audit the accounts of the Institute and provide its accounts statement for every six months.

Article\ 17

Based on article (ninth, paragraph 7) of the rules of procedure, to audit the accounts of the Institute annually by legally recognized party.

Article\ 18

On the administrative board to issue instructions about auditing and disbursement instructions.

Chapter V\ Accounting documents

Article\ 19

On the Central accountant to set the following accounting documents:

19-1\ Receipt book with two copies for each and should be numbered.

19-2\ Receipt book of warehouse input and output with two copies for each and should be numbered.

19-3\ Disbursement bonds.

19-4\ Template of list of salaries, bonuses, and wages.

19-5\ Approval request form on amounts disbursement or materials purchase.

19-6\ Template of monthly account statement and annual financial report.

Article\ 20

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On the central accountant (or accounting department) to adopt the following accounting documents in its work in addition to the above:

20-1\ Enrollment bonds

20-2\ Documentation for deposits and withdrawals from banks.

20-3\ Any other documentation relating to the work of the accounts.

Chapter VI\ Accounting logs

Article\ 21

The central accountant (or accounts department) relies on accounting and financial logs and assets, according to the instructions issued by the administrative board about the logs.

Chapter VII\ Accounting reports

Article\ 22

On the central accountant (or accounts department) to provide monthly statement of accounts, and annual financial report to the administrative board.

Article\ 23

On all directors, officials, or the accountants of Institute's projects to provide the statements of the accounts in accordance with a timetable to be determined by the Administrative Board, and must submit the final accounts attached with all receipts, invoices, and accounting documents after the end of the project.

Chapter VIII\ Bank deposit

Article\ 24

Based on the rules of procedure of the Institute, to deposit the cash of the institute in one or more Banks in the name of the Institute, and withdrawal of amounts to be conducted by checks and with the signature of two or three persons within the three persons authorized to withdraw.

Article\ 25

Banking checks are reserved at the central accountant (or accounts department)

Article\ 26

The administrative board issues an order with names of the authorized to withdraw amounts from banks, with directing a formal letter to the banks.

Chapter III\ Vending and procurement

Chapter IX\ Vending

Article\ 27

The vending of movable and immovable properties of the Institute by order of the Executive Board, and to submit properties vending order, that its speculative value excesses \$ 1,000 or equivalent, to the Administrative Board for approval.

Article\ 28

The finance of the Institute sold with its both types:

28-1\ consensually, if the speculative value for the item not exceeding (200.000) Iraqi dinars or its equivalent.

28-2\ solicitations, if its speculative value does not exceed (1000.000) Iraqi dinars or its equivalent.

28-3\ Public auction in sealed envelope, if its value exceeds (1000.000) Iraqi dinars or its equivalent.

28.4\ Procurement Committee holds the vending process.

Chapter X\ Procurement

Article\ 29

Formation of a Procurement Committee for the Institute, that the disbursement commander not to be a member in it.

Article\ 30

Deals of procurement are held according to the following:

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30-1\ under fundamentalist receipt, if the value of the item does not exceed (500.000) Iraqi dinars or its equivalent.

30-2\ under fundamentalist receipt with three offers if its value exceeds (500.000) Iraqi dinars or its equivalent.

30-3\ by tender if its value exceeds (5000.000) Iraqi dinars or its equivalent.

Article\ 31

The following cases can be excluded from the article (30) above:

31-1\ if cannot get fundamentalist receipt, can organize amount disbursement bond, that the value of the item does not exceed (25000) Iraqi dinars or its equivalent.

31.2\ If cannot get items offers that their values exceed (500.000) Iraqi dinars or its equivalent because the item has a single source, can accept only the fundamentalist receipt.

31-3\ concerning supplies from government institutions or other NGOs, simply accept the receipt issued by the vendor.

31-4\ operating with the principle of bulk purchase whenever possible, provided the financial capability and storage place.

Article\ 32

Procurements are paid checks or cash, and procurements are not to be paid later unless with the consent of the administrative board in cases of emergencies.

Title IV\ Financial rights, wages, and salaries

Chapter XI\ Wages and salaries

Article\ 33

Salaries or wages of the worker are paid by a contract with the Institute on the last day of the month, unless the contract signed with him provides otherwise.

Article\ 34

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In case of lack of liquidity, the disbursement commander or disbursement commanding authorized may delay submitting the salaries or wages for a period not exceeding thirty days.

Article\ 35

May not increase or decrease the salary or wage, only by a new contract.

Article\ 36

A contract worker shall be entitled to request termination of the work contract with the Institute, if the payment of his salary or wage delayed for more than thirty days, and the Institute shall pay his full dues over a period of three months from the date of the contract termination.

Chapter XII\ Temporary contracts

Article\ 37

Temporary contracts are to accomplish specific work in a specific period, and pay dues to the contracted with, according to the contract.

Chapter XIII\ Contract workers sanctions

Article\ 38

The sanctions adopted at the Institute towards contract workers have:

38-1\ warning, with cut of salary or wage for one day.

38-2\ draw attention, with cut of salary or wage for three days.

38.3\ warning, with cut of salary or wage for seven days.

38.4\ final warning, with cut of salary or wage for fifteen days.

38-5\ dismissal and contract termination, with cut of all dues.

Title V\ Donations, grants, and giveaways

Chapter XIV\ Donations

Article\ 40

The amounts of donations are included in special section in the Institute's accounts in the names of the donors.

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Chapter XV\ Grants

Article\ 41

For the Institute the acceptance of unconditional grants in accordance with the rules of procedure of the Institute and the applicable laws.

Article\ 42

Grant amounts included in a special section in the Institute's accounts in the names of donors.

Chapter XVI\ Giveaways

Article\ 43

Giveaways mean in the systems and regulations of the Institute, donations and in-kind non-cash grants.

Article\ 44

For the Institute the acceptance of unconditional presented giveaways, in accordance with the rules of procedure and the applicable laws.

Article\ 45

Giveaways are included in a list attached to the annual financial report, and by the names of donor persons and agencies.

Title\ accounting budgets

Chapter XVII\ Speculative budget

Article\ 46

According to the article (9) of the rules of procedures, for the Institute to have an annual speculative budget, set by the administrative board and ratified by the general assembly.

Article\ 47

The general coordinator with administrative board prepare the annual financial report and the budgets audit and ratified in the meeting of the general assembly.

Articles\ 48

The administrative board issues special instructions prepared by the general accountant (or the accounts department) about how to prepare financial reports and budgets audit.

Title VII\ General Instructions

Chapter XVIII\ the general instructions

Article\ 49

The regulations and instructions attached to this financial regulation considered part of it.

Article\ 50

The start of work with this regulation on the date of its approval by the general board in the annual meeting.