



Apostolat Militaire International (AMI) - Financial Rules and Regulations

§ 1 Scope and Responsibility

- (1) These rules regulate the administration of AMI financial affairs. They are valid as from January 1, 2007. The Executive Committee (ExeCom) is empowered to make general or specific amendments.
- (2) Responsibility for requesting financial means, for rendering accounts and allocating financial resources as well as for ensuring correct accounting lies with the Presidency and the Secretary General of AMI.

§ 2 Principles

- (1) There shall be no financial transactions, such as monies received or expenditure, without a bookkeeping record and no expenditure whatsoever without prior approval by the President.
- (2) The financial resources shall be administered in a manner conforming to the principles of efficacy and economy.
- (3) The financial resources shall be used in accordance with regulations and statutes.
- (4) Nobody shall receive monies from AMI funds unless provisions have been made in the annual budget conforming to Appendix 1 or in the regulations governing the reimbursement of expenses conforming to Appendix 2.

§ 3 Division between authorization, implementation and checks

- (1) Payments can only be authorised with the approval of the President, the substantive accuracy of any task performed shall be certified by the President or the Secretary General of AMI (or another person invested with authority).
- (2) Payments shall be made by the Financial Officer at the General Secretariat.
- (3) For auditing the accounts, two independent auditors shall be appointed at the general meeting in accordance with AMI statutes.

§ 4 Decisions concerning financial expenditure

- (1) All decisions concerning financial expenditure shall be taken by the ExeCom. They shall be laid down in the annual budget, conforming to Appendix 1.
- (2) Any expenditure resulting from day-to-day business as stated in the financial regulations or the annual budget shall be authorised by the Financial Officer at the discretion of the Secretary General after prior consultation with the President.

§ 5 Account management and signature power

- (1) The Financial Officer at AMI shall keep giro and Postal Giro accounts of any financial resources allocated and shall keep a cashbook.
- (2) Reserves and accruals may be managed via savings account passbooks (no anonymous saving).
- (3) Remittances and transactions concerning savings account passbooks as well as the signing of cheques shall be part of the remit of the Financial Officer following the instructions of the President or the Secretary General.

§ 6 Accounting year and preliminary annual budget

- (1) The accounting year shall correspond to the calendar year.
- (2) The preliminary annual budget for the next financial year shall be drawn up by the ExeCom by October 1 in accordance with the regulations laid down in Appendix 1 and it is to be formally agreed.
- (3) The preliminary annual budget shall serve as a framework for AMI activities, investments and financial commitments during the following year.

§ 7 Reserves and accruals

- (1) Reserves result from a revenue surplus and serve to cover any future financial shortages resulting from unforeseen expenses.
- (2) Accruals are sums earmarked for future expenditure exceeding a single year's budget.
They shall be entered in the books, and their purpose shall be clearly stated. As a matter of principle, accruals shall be kept in a different account at optimum rates of interest.

§ 8 Revenues

- (1) Revenues result from
 - annual membership fees of full members
 - the fees of participants in the annual conference
 - financial contributions by the Holy See and its foundations
 - financial contributions by the Secretary General's or the President's home countries
 - as well as donations and endowments from third parties.
- (2) Revenues shall be entered in the books even if they only qualify as 'items in transit'.
This is to ensure proper accounting transparency at any time – especially with regard to donations.

§ 9 Annual statement of accounts and approval

- (1) The annual statement of accounts shall be completed by the Financial Officer by February 1 of the following year and shall be audited.
- (2) It shall be drawn up conforming to Appendix 1.
- (3) The annual statement of accounts shall first be presented to the Secretary General and the President.
- (4) Subsequently, after initialling by the Secretary General and the President, it shall be handed over to the auditors. They shall submit their report to the ExeCom by April 15.
- (5) Approval of the ExeCom shall be given at the general meeting, subsequent to the presentation of the auditors' report and the annual statement of accounts. It shall be minuted.

§ 10 Transitional and final provisions

- (1) Hereby, the financial regulations of November 15, 1991 are rescinded. The last occasion on which they were valid was the drafting of the provisional budget for 2006 and the annual statement of accounts 2005, followed by auditing and approval in 2006.
- (2) The draft of the provisional budget for 2007 and the annual statement of accounts for 2007 conform to the new financial rules and regulations.

Vienna, September 2007

On behalf of ExeCom

Secretary General
Michael Jedlicka

President
Reinhard Kloss



AMI Financial Rules and Regulations of September 2007 - Appendix 1

Budget or Annual Balance Sheet for the year . . .

A. Expenses	Sum
AMI Annual Meeting	
Working group sessions	
Participation in CICO conference	
Travel expenses ExeCom	
Office materials	
Presents and promotional costs	
Membership fees	
Other	
Accruals	
Sum total expenses	

Budget or Annual Balance Sheet for the year . . .

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B. Receipts	Sum
Prior year balance brought forward	
Annual membership fees	
Fees payable for attending the annual meeting	
Financial contributions by the Holy See	
Financial contributions by AKS / Austria	
Financial contributions by KMBA / Germany	
Financial contributions and endowments by third parties	
Donations	
Interest on deposits	
Retransfer of accruals	
Sum total receipts	

C. Results	Sum
Sum receipts (including opening inventory)	
Sum expenses	
Balance as of 31 December of the year	

Memorandum item:

Opening inventory as of 01.01. of the year ...

Thus, the assets of the AMI in the fiscal year
increased by € _____

the assets of AMI decreased by € _____



AMI Financial Rules and Regulations of September 2007 - Appendix 2

Expense allowance and travel expenses

§1 Scope

These regulations apply to members of the Executive Committee (ExeCom) and to AMI delegates insofar as they are conducting business on behalf of the ExeCom. Such tasks comprise

- participation in ExeCom sessions,
- participation in CICO annual meetings and
- participation in working group sessions.

Only members of the ExeCom attending the annual AMI meeting shall be entitled to an expense allowance in accordance with these regulations; any travel expenses of delegations from participating nations shall be covered by their individual home countries.

§2 Refundable expenses

(1) Fair and reasonable travel expenses shall be refunded, such as

- plane tickets economy class
- train tickets 1st class / couchette coach
- public transport (underground, tram, bus)
- taxis only in exceptional cases
- parking fees, especially at airport / station
- € 0.30 / km shall be payable for the use of a private car
 - o if any other people entitled to travel expenses share the car, the sum increases by €0.03 per person and km; any extra mileage covered in order to pick them up is refundable.
 - o There shall be no refund for transporting luggage.
- the costs of a hired car, if proven economical.

(2) To offset additional costs incurred for meals, a daily allowance of €50 per full day shall be paid in all countries within and outside of Europe.

In individual cases, differing rates can be set by the ExeCom.

No daily allowance shall be payable if the person receives free meals.

In the event that not all daily meals are free, the rates shall be reduced by 25% for breakfast, 40% for midday meals and 35% for evening meals.

For trips starting after breakfast and ending before the evening meal, the daily allowance shall be reduced accordingly.

(3) Costs for overnight stays shall be refunded to the extent of the bill presented.

§3 Expense allowance

Only actual expenses shall be refunded, such as postage and phone calls if proof can be furnished. There shall be no allowance going beyond the above regulations.