

FC 18/3, revision 1, 24 November 1999

NORTH- EAST ATLANTIC FISHERIES COMMISSION

Staff Rules

RULE 1

GENERAL PROVISION

- 1.1 The Staff Rules establish the fundamental principles of employment, regulate the working relationship and establish the rights and responsibilities of formally appointed employees who render their services in the North-East Atlantic Fisheries Commission (hereinafter referred to as the “Commission”). These Rules should be read in conjunction with the Standing Financial Instructions for the Secretariat.

DEFINITIONS

For the purpose of these Rules:

“**Commission**” means the North-East Atlantic Fisheries Commission;

“**Secretary**” means the Secretary of the North-East Atlantic Fisheries Commission, NEAFC;

“**Staff members**” means employees of the NEAFC Secretariat with the exception of the Secretary;

“**Secretariat members**” means the Secretary and the staff members.

For definition of other terms contained in these Staff Rules, reference is made to the current rules of the International Civil Service Commission (ICSC) ~~dated November 1993~~.

RULE 2

DUTIES, OBLIGATIONS AND PRIVILEGES

- 2.1 Secretariat members are international civil servants. Upon accepting their appointments they pledge themselves to discharge their duties faithfully and to conduct themselves with the interests of the Commission in mind at all times.
- 2.2 Secretariat members shall at all times conduct themselves in a manner in keeping with the international nature of the Commission. They shall always bear in mind the loyalty, discretion and tact imposed on them by their international responsibilities in the performance of their duties. They shall avoid all actions, statements or public activities which might be detrimental to the Commission and its aims.
- 2.3 Secretariat members are not expected to renounce either their national feelings or political or religious convictions.
- 2.4 In the performance of their duties, Secretariat members may neither seek nor accept instructions from any government or authority other than the Commission.

Confidentiality

- 2.5 Secretariat members shall observe maximum discretion regarding official matters and shall abstain from making private use of information they possess by reason of their position. Authorisation for the release of information for official purposes shall lie with the Commission in respect of the Secretary, and with the Secretary in respect of the staff members.
- 2.6 Secretariat members shall have no employment other than with the Commission. In special cases, staff members may accept other employment, provided that it does not interfere with their duties in the Commission and that prior authorisation by the Secretary has been obtained in writing. The Commission's prior authorisation shall be obtained in respect of the Secretary.
- 2.7 No Secretariat member may be associated in the management of or have a financial interest in a business, industry or other enterprise if, as a result of the official position held in the Commission, he/she may benefit from such association or interest.
- 2.8 Secretariat members shall enjoy privileges and immunities in the interest of the Commission to which they are entitled under the Headquarters Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Commission.

RULE 3

HOURS OF WORK

- 3.1 The office shall remain open between 09.00 and 17.00 from Monday to Friday. Normal working hours are any time between 08.00 and 18.00. The normal working week is 40 hours including one hour for lunch each day.
- 3.2 The Secretary shall establish the daily working hours, and may alter them for the benefit of the Commission, as circumstances may require. At the discretion of the Secretary, staff may work on a flexible basis.

RULE 4

CLASSIFICATION OF STAFF

- 4.1 The classification of staff shall be the one established by the International Civil Service Commission (ICSC) for International Organisations,¹ thus, classified posts shall be divided into three categories (Director, Professional and General Service) and 14 grades (D-1 and D-2, P-1 to P-5 and G-1 to G-7) and in accordance with the standards or criteria established by the Commission, related to the nature of the duties, level of responsibility and qualifications required.
- a) Director category (Grades D-1 and D-2):
Senior management level of responsibility, authority and accountability posts.

Appointments could be of local or international nature.
- b) Professional category (Grades P-1 to P-5):
Positions of high responsibility of a managerial, professional or scientific nature. Appointments could be of local or international nature.
- c) General Service category (Grades G-1 to G-7):
Administrative, secretarial, technical and other support personnel positions. Appointments will be considered local regardless of the place of primary residence of the incumbent.

RULE 5

APPOINTMENTS

- 5.1 Secretariat members, other than the Secretary whose appointment shall be granted by the Commission on such terms and conditions as specified by the Commission, shall be granted either permanent or fixed-term appointments under terms and conditions that are consistent with the Commission Rules as determined by the Secretary.

¹ ICSC, November 1993, *Salary scales and increments*, page 1
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- a) Permanent appointments:
The Secretary shall prescribe which staff members are eligible for permanent appointments. The probationary period for granting or confirming these appointments shall not exceed six months, except in individual cases where the Secretary may extend the probationary period for a period not exceeding a further six months.
 - b) Fixed-term appointments:
Fixed-terms appointments, having an expiry date specified in the letter of appointment, shall not carry any expectation of extension or conversion into a permanent appointment and shall expire according to its terms on the date specified without notice or indemnity.
 - c) Short-term appointments
Short-term appointments shall be defined as contracts not exceeding one year and shall not be entitled to any financial benefits except salary and National Insurance contributions, if applicable. Leave is also accrued if the contract is for a period of more than one month.
- 5.2 All appointments shall be limited to citizens from the Contracting Parties of the Commission.
 - 5.3 All appointments shall be conditional upon approval by the Medical Officer designated by the Commission that the candidate meets the medical standards in force.
 - 5.4 The letter of appointment given to every Secretariat member shall contain expressly, or by reference, all terms and conditions of employment. All contractual entitlements of Secretariat members are strictly limited to those contained expressly, or by reference, in their letters of appointment.
 - 5.5 Secretariat members shall be responsible, on appointment, for supplying the Secretary with all information required for the purpose of determining their status and/or completing administrative arrangements in connection with their appointments.
 - 5.6 Secretariat members shall also be responsible for notifying the Secretary, promptly and in writing, of any subsequent changes relating to the above mentioned conditions.
 - 5.7 If a member of staff is arrested, charged with an offence, summoned before a Court as a defendant in a criminal proceeding, convicted, fined or imprisoned for any other offence, he/she shall immediately report the fact to the Secretary.
 - 5.8 Secretariat members may, at any time, be required by the Secretary to supply information concerning facts anterior to his/her appointment and relevant to his/her suitability, integrity, conduct and service as a member of the Secretariat.

RULE 6

SALARIES AND RELATED ALLOWANCES

- 6.1 Salaries of Secretariat members shall be determined by the Commission, on the recommendation of the Secretary, in accordance with the provision of the scales periodically revised and promulgated by the ICSC² and as applied by other International Organisations in London.
- 6.2 All salaries and related allowances shall be paid in £ sterling.
- 6.3 Salary increments within grades shall be awarded annually on the basis of satisfactory service and subject to the approval of the Commission, through its annual budget.
- 6.4 Any promotion in grade of a member of the Secretariat will require the approval of the Commission.
- 6.5 The post adjustment component of the remuneration of Professional and higher categories is revised periodically by the ICSC. These revisions shall be applied by the Secretary taking into account the criteria used by the ICSC³.
- 6.6 With reference to Rule 3, Secretariat members in the General Service category required to work outside the normal daily working hours will be compensated:
- a) with compensatory leave equivalent to the hours of overtime performed; or
 - b) by remuneration, to be estimated at the rate of time and a half, or if the additional time is worked on a Sunday, or on the holidays listed in Rule 8.1, at the rate of double time.

The choice of compensation shall be at the discretion of the Secretary;

Should the exigencies of the service permit, and subject to the prior approval of the Secretary, occasional compensatory time off may be granted to staff in the Professional category who have been required to work substantial or recurrent periods of time.

- 6.7 Secretariat members shall be entitled, if eligible, to receive dependency allowances in accordance with the provisions established by the ICSC⁴.

Claims for dependency allowances shall be submitted in writing, and supported by acceptable evidence, to the Secretary. Secretariat members shall be responsible for reporting immediately to the Secretary any changes which affect the payment of the allowance during the year.

- 6.8 Secretariat members in the Professional and higher categories who are recruited from

² ICSC, November 1993, *Salary scales and increments*, page 1

³ ICSC, November 1993, *Post adjustment*, page 3

⁴ ICSC, November 1993, *Dependency benefits*, page 5

outside Headquarters shall, in addition, be entitled to the following:

- a) A daily subsistence allowance until removal for the first 30 days of appointment. Half this amount will be payable for a further period of up to six months.
- b) Installation grant, in respect of the staff member and his or her eligible dependents, on initial appointment expected to be at least one year's duration.

The amount of the installation grant shall be the equivalent of daily subsistence allowance (London rate) for 30 days after arrival for the staff member and one half of this amount for each accompanying eligible family member who remains at least six months at the duty station.

- c) Removal costs, on appointment and separation from service, of personal and household effects from and to the home country.

The payment of removal costs by the Commission shall be regulated by the Secretary, who shall define the maximum authorised weight and volume, as well as the means of transportation and any other costs related to packing, crating, storage, insurance, etc., maintaining this entitlement within the annual budget.

- d) Repatriation grant, payable to any non-locally recruited Secretariat member who, on leaving the Commission otherwise than by summary dismissal, has completed one year of service at Headquarters.

The amount of repatriation grant shall be computed in accordance with the schedule established by the ICSC⁵.

- 6.9 Education grant, in respect of each dependent child in full-time attendance at a school, university or similar educational institutions, in accordance with the provisions established by ICSC⁶.

- 6.10 An annual representation allowance shall be paid to the Secretary to cover hospitality provided in the performance of his duties and subject to the approval of the Commission through the annual budget.

RULE 7

SOCIAL SECURITY AND OTHER INSURANCES

- 7.1 Provision has been made for the establishment of an offshore pension scheme with the joint participation of the Commission and the Secretariat members. The pension scheme shall consist of:

⁵ ICSC, November 1993, *Repatriation grant*, page 10

⁶ ICSC, November 1993, *Education grant entitlement*, Annexes, page 26

- 12 a contribution made by the staff member (deductible monthly from the salary) at the rate of 7.9 per cent of the remuneration applicable by the ICSC for this purpose;
 - 13 a monthly contribution made by the Commission through the annual budget at the rate of 15.8 per cent of the remuneration applied in (1) above; and
 - 14 all investment proceeds, be they negative or positive, in respect of the above contributions.
- 7.2 The Secretariat member (and any staff member on probation) is entitled (but not compelled) to receive the total proceeds of section 7.1 above on his/her last day of service. These proceeds may be taken either as a cash lump sum or as an annuity depending on the wishes of the individual.
 - 7.3 The pension scheme will be invested via a pension provider of impeccable reputation situated in a country where the investor protection laws are equal to, or better than, those prevailing in the UK.
 - 7.4 The pension provider will have a wide range of funds available to the member designed to cater to a broad spectrum of investment needs. Each member will select the fund or funds according to his/her wishes with the aid of an adviser and his/her benefits will at all times be individually identifiable and held separately from those of other members.
 - 7.5 The pension provider will remit statements each year to the Commission to certify payment of premiums. A copy of this statement will be sent to each member, together with a statement providing evidence of his/her fund value.

RULE 8

LEAVE AND OFFICIAL HOLIDAYS

8.1 Official holidays

Secretariat members shall be entitled to the holidays celebrated legally in England as Bank Holidays, currently:

New Year's Day	Spring Bank Holiday
Good Friday	Summer Bank Holiday
Easter Monday	Christmas Day
May Day	Boxing Day

In addition, Secretariat members are entitled to one day's extra legal leave, taken on the day of their choice, which is to be approved by the Secretary.

8.2 Annual and special leave

- a) Secretariat members shall be entitled to annual leave at the rate of:
 - i) two workdays for each full month of service for the first four years of service, and
 - ii) two and half workdays for each full month of service for the years of service thereafter.
- b) Annual leave is cumulative, but for the first four years not more than 12 workdays at the end of each calendar year may be carried over to the following year except at the discretion of the Secretary.
- c) The taking of annual leave shall not cause undue disruption to normal Secretariat operations. In accordance with this principle, leave dates shall be subject to the needs of the Commission. Leave dates for staff members shall be approved by the Secretary who shall, as far as possible, bear in mind the personal circumstances, needs and preference of the staff.
- d) Annual leave may be taken in one or more periods.
- e) When sickness occurs within a period of annual leave, sick leave may be approved on production of an appropriate medical certificate. In such circumstances, the member of staff should submit his/her request for sick leave together with a supporting certificate as soon as practicable and, in any event, immediately on his/her return to duty.
- f) Any absence not approved within the terms of these Rules shall be deducted from annual leave or, at the discretion of the Secretary, treated as leave without pay.
- g) In exceptional cases, the Secretary may take special leave or authorise staff members to take special leave. Such special leave shall not exceed ten days.
- h) Secretariat members who, upon termination of their appointment have accrued annual leave which has not been taken, shall receive payment for this leave estimated on the basis of the last salary received.

8.3 Home leave

Internationally recruited Secretariat members in the Professional and higher categories who have served 18 months at Headquarters shall, in accordance with the provisions established under Rule 9, be paid travel expenses to their home country on annual leave. Subsequent home leaves shall be granted at two-year intervals with an additional four days leave entitlement, provided that:

- a) in the case of dependents, they have resided in the U.K. for at least six months

prior to travel;

- b) Secretariat members will return to the Secretariat to continue rendering their services for six months or reimburse the travel expenses.
- c) The possibility of combining travel to home country on leave with official travel in service may also be considered, provided the interests of the Commission are duly borne in mind.

8.4 Sick leave

Secretariat members who are incapacitated from the performance of their duties by illness or injury, or whose attendance is prevented by public health requirements, shall be granted sick leave in accordance with the following provisions:

- a) without certification of unfitness from a duly qualified medical practitioner for up to three consecutive working days and up to a maximum of 10 working days during any consecutive 12 months. Any further sick leave within that period which is not supported by a medical certificate shall be deducted from annual leave or considered leave without pay;
- b) with certification of unfitness from a duly qualified medical practitioner Secretariat members shall be granted certified sick leave not exceeding twelve months in any four consecutive years. The first six months shall be on full salary and the second six months on half salary, except that no more than four months on full salary shall normally be granted in any period of twelve consecutive months;
- c) sick leave shall not normally be granted for maternity cases, except when serious complications, as defined by a medical practitioner, arise;
- d) Secretariat members shall be responsible for informing the Secretariat of absences due to illness or injury and notify immediately of any case of contagious disease occurring in his/her household and, in any case, no later than 10 am on the first day of absence;
- e) Secretariat members may be required to undergo examinations by a medical practitioner named by the Secretary.

8.5 Maternity leave

A member of the Secretariat shall be entitled to maternity leave of 16 weeks upon presentation of a medical certificate stating the probable date of confinement. Leave may commence six but not less than two weeks before that date. The staff member shall receive full pay for the entire duration of her absence. Annual leave shall only accrue during maternity leave provided that the staff member returns to work for at least six months after completion of her maternity leave.

8.6 Paternity leave

A member of the Secretariat shall be entitled to five days paternity leave with full pay.

RULE 9

TRAVEL

9.1 Subject to the conditions and definitions laid down in these Rules, the Commission shall pay the travel expenses of a Secretariat member under the following circumstances:

- a) for internationally recruited staff and their eligible dependents on appointment and separation from service;
- b) on home leave, in accordance with the provisions of Rule 8.2;
- c) when required to travel on official business.

All travel shall be authorised in advance by the Secretary and within the limits of the budget, taking into consideration that the itinerary and standard of transportation and accommodation shall be those best suited for maximum effectiveness in fulfilling the duties assigned and the tasks required.

9.2 Travel expenses paid or reimbursed by the Commission under the relevant provisions of these Rules shall include:

- a) transportation expenses (i.e. carrier fare),
- b) terminal expenses,
- c) travel subsistence allowance, and
- d) necessary additional expenses incurred during travel

Travel subsistence allowance is the appropriate daily subsistence allowance (per diem) which may vary from area to area and with post status, in accordance with the international schedule of rates established by the ICSC and revised periodically.

9.3 Where Secretariat members have incurred expenses above and beyond those for which travel allowances have been advanced, and if such expenses were necessarily incurred in pursuit of their official duties, they shall be reimbursed, against the appropriate receipts.

RULE 10

SEPARATION FROM SERVICE

The causes of separation from service could be the following:

10.1 Resignation

A Secretariat member holding a permanent appointment may resign on giving advance notice in writing as follows:

- a) three months' notice, if the probationary period has been completed, for staff in the Professional and higher categories;
- b) two months' notice, if the probationary period has been completed, for staff in the General Service category;
- c) one month's notice for staff in either category while on probation.

The Secretary may, however, accept resignations on shorter notice but, in the event of a Secretariat member resigning without the required notice or approval, the Commission reserves the right to decide whether any allowances, including removal costs, shall be paid.

10.2 Expiration of appointment

A fixed-term appointment shall expire automatically and without notice or indemnity on the expiration date specified in the letter of appointment.

10.3 Retirement

Secretariat members shall not be retained in the service of the Commission beyond the age of 65. At the request of the Secretary, the Commission may extend this age limit in exceptional cases.

10.4 Termination

A termination within the meaning of these Rules is a separation initiated by the Commission if it is required that appointments be terminated as the result of abolition of posts, reduction in staff or if this action is deemed to be in the interest of the Commission. Due regard shall be paid in all cases to efficiency, competence, integrity and length of service of the staff concerned.

An advance notice in writing shall be given to the Secretariat members whose appointments are to be terminated in the same terms as those prescribed in Rule 10.1 above. The Commission reserves the right to offer pay in lieu of termination notice.

A staff member whose appointment is terminated under these provisions shall receive an indemnity of one month's salary for each completed year of service.

10.5 Abandonment of post

An unauthorised, or unjustified, absence for a period of 15 calendar days or more shall be considered as an abandonment of post and the staff member's service with the Commission shall be deemed to have ceased on the first day of absence.

No termination removal allowance shall be payable for abandonment of post.

10.6 Summary dismissal

A staff member can be summarily dismissed:

- a) if the conduct of the staff member should indicate that he/she does not meet the highest standards of integrity required by the Commission;
- b) if facts prior to the appointment and relevant to his/her suitability come to light which, if they had been known at the time, should have precluded the appointment,
- c) in case of gross dereliction of the duties and obligations prescribed by Rule 2.

No termination allowance shall be payable to a member of the staff who is summarily dismissed.

10.7 Death

Following the death of a Secretariat member any salaries, allowances and other benefits or grants due, in accordance with ICSC conditions⁷, shall be paid to his/her designated beneficiaries.

The Commission shall also pay the expenses of transportation of the body, including reasonable costs for preparation of the body, to the home country or to the place designated by the next of kin, for an internationally recruited Secretariat member.

RULE 11

TEMPORARY PERSONNEL UNDER CONTRACT

11.1 The Secretary may contract temporary personnel specifically engaged for short-term service and/or consultants, to discharge special duties in the service of the Commission.

11.2 This category of personnel may include translators, interpreters, typists and other persons contracted for meetings, as well as those contracted to carry out specific tasks, as defined by the Secretary.

11.3 The Secretary shall determine the terms and conditions of these contracts, as well as

⁷ ICSC, November 1993, *Death grant*, page 11
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the salary rates to be paid to the personnel employed under this category.

RULE 12

APPLICATION OF RULES

- 12.1 Any questions arising from application of these Rules shall be resolved by the Secretary following consultation with the President of the Commission. Should there be any conflict between the staff and the Secretary which cannot be resolved in this manner, it shall be resolved by the staff in question in direct consultation with the President of the Commission.
- 12.2 All matters not foreseen in these Rules shall be brought to the attention of the Commission by the Secretary.
- 12.3 Any member of staff may be required to reimburse the Commission either partially or in full for any financial loss suffered by the Commission as a result of his/her negligence or of his/her having violated any regulation, rule or administrative instruction of the Commission.
- 12.4 The Staff Rules may be supplemented or amended by the Commission without prejudice to the acquired rights of members of the staff.

STANDING FINANCIAL INSTRUCTION FOR THE SECRETARIAT

Separation of duties

1. It is a fundamental principle of financial control that the authorisation and recording of transactions should be carried out by different people. The custody of assets, wherever practicable, should be separated from both the authorisation and the recording functions.

2. Due to the small number of people in the NEAFC Secretariat this separation of duties may not be practicable. To compensate for this lack of separation, all bank instructions or cheques for amounts exceeding £10,000 will be counter-signed by another member of the signatory panel, the constitution of which will be decided by the Audit Committee.

3. In NEAFC the accountants will not be instrumental in authorising or effecting any transactions. The internal audit function will be separated from the Secretariat and from the accountants. The accountants are appointed by the Finance and Administration Committee: the external auditors are appointed by the Commission. The internal audit function will be carried out by the Audit Committee established by the Commission at its eighteenth Annual Meeting in November 1999.

Authorisation of payments

4. All payment instruments (e.g. cheques, bank instructions, petty cash) will be signed by the Secretary. Travel, subsistence and other expense claims will be authorised by the Secretary.

5. Notwithstanding paragraph 4, the Secretary may delegate authority to any member of his staff to sign payment instruments, provided that the limits of delegated authority are clearly stated in writing, and communicated to the bankers, the accountants, and the Audit Committee in writing.

6. Details of the date, payee and amount must be completed before a payment instrument is signed. Payment instruments shall not be signed in blank nor in advance of need.

7. Signatory panels for the deposit and current bank accounts shall be kept up-to-date and reflect any delegated authorities for payment that may be current. Amendments to signatory panels may only be authorised by the Secretary and the President.

8. No payment shall be authorised unless supported by valid supporting
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documentation, e.g. a supplier's invoice or a properly completed claim form.

9. Bank instruments to make payments shall be made on a standard one-page form, specifying the name and account details of the payee, the date and nature of the expense, and the invoice reference number where applicable, and shall bear the signature(s) and names of the authorising officer(s). Copies shall be retained. These bank payment authority forms will be serially numbered.

10. When payments are made, otherwise than directly by the bank, these shall be supported by written authorisation on standard forms, showing the name of the payee, the date and nature of the transaction, and the signature and name of the authorising officer. These miscellaneous payment authority forms will be serially numbered.

11. Claims for the reimbursement of travel and subsistence expenses and incidental expenses shall be made on standard expense forms, specifying the date on which expenses were incurred and the nature of those expenses. Claims should be authorised by someone other than the claimant (except in the case of the Secretary) and in accordance with any delegated authorities. Only expenses which are incurred on official duties shall be eligible for reimbursement.

12. Claims for refund of VAT or insurance premium tax or air passenger duty shall be submitted on the appropriate forms to the UK Foreign and Commonwealth Office, London. The Secretary is responsible for ensuring that such claims are properly completed and submitted in a timely manner to the appropriate authorities. Copies of such claims must be kept on the appropriate file.

13. Alterations to the bank payroll instruction must be authorised by the President and Chairman of the Audit Committee. Other standing orders and direct debit mandates may only be authorised by the Secretary.

14. Introduction of corporate charge cards or credit cards shall require the prior authorisation of the Audit Committee.

Security

15. The use of cash should be avoided whenever possible. The size of the petty cash float shall be kept to the minimum which is commensurate with operational needs. The petty cash float shall be kept in a locked box and responsibility for the petty cash shall rest with a single individual.

16. All payment instruments in blank and the petty cash box shall be stored securely, and access to them restricted to authorised staff. Particular care should be taken to secure the Commission's banking details (account codes), cheque book and bank statements.

17. Contracting Parties should be encouraged to make their contributions directly to the bank by secure electronic means. Any receipts by cheque should be banked on the day of receipt.

18. Staff will be paid by bank transfer.

19. The Commission's bank accounts shall not be used as a repository for any third party's funds.

20. The need for any standing orders and direct debit mandates shall be regularly reviewed by the Secretary.

Verification of assets

21. Duplicate bank statements will be sent directly by the bank to the accountants on a timely basis at the end of each month. The accountants will reconcile the accounting records to the bank statement and send a reconciliation statement to the Secretary by the fifteenth day of each following month. In the event that there are any significant differences outstanding which, for whatever reason, have not been satisfactorily accounted for within seven days, the accountants shall report the matter without delay to the Chairman of the Audit Committee for investigation. Review of bank reconciliation statements, and surprise bank reconciliations, may also be included in the internal audit programme.

22. The physical petty cash balance should be regularly checked against the balance shown in the petty cash book, and evidence of this check should be recorded in the cash book. The check should be carried out by someone other than the individual who is responsible for the petty cash. A copy of the petty cash book, signed by the Secretary, will be sent to the accountants at the end of each month. Surprise petty cash counts may also be included in the internal audit programme.

Documentation

23. To facilitate sound financial control, the maintenance of complete accounting records, and the preparation and audit of the accounts, it is very important that the following documents are retained and kept in good order:

- cheque book counterfoils as applicable;
- copies of bank payment authorities;
- copies of miscellaneous payment authorities (including staff expense claims);
- bank statements;
- cash withdrawal slips;
- paying-in slips;

- invoices and statements from suppliers (including utilities);
- the petty cash book;
- letters and/or invoices concerning contributions from Contracting Parties;
- VAT refund claims;
- insurance premium tax refund and air passenger duty refund claims;
- correspondence with the bank, the accountants and the auditors;
- bank reconciliation statements;
- the audited accounts.

24. All replenishments of petty cash and reimbursements and other payments made from petty cash, will be recorded in ink in a bound petty cash book, showing the date, amount, and payee of each transaction. The use of correction fluid shall not be permitted, and any alterations shall be initialled and dated.

25. To update and otherwise ensure the completeness and accuracy of the accounting records, the accountants will, on a monthly basis, inspect the files of invoices, and bank and miscellaneous payment authorities, and the cashbook, and any other documentation (including but not limited to the items listed in paragraph 23 above) which they may consider necessary for that purpose. To facilitate the accountants' work, the Secretariat will keep documents in good order and make them available for inspection according to agreed timescales.

26. The spreadsheet system in which the accounting records of the Commission are maintained shall remain in the custody of the accountants for the purpose of conducting their professional duties and will be made available to the auditors for audit purposes on reasonable notice. The Secretariat shall receive statements of balance quarterly.

27. The Secretariat shall co-operate with accountants and auditors, providing such information and explanations as the latter may reasonably consider necessary.

February 1999, revised July 1999