

## **ASF RESOURCES MANAGEMENT**

### **Financial resources**

The organisation's income in 2016 rose to €6,422,200.

Grants from institutional donors make up the largest portion of the ASF budget, equalling 95% (in 2016). Our main technical and financial partners are the European Union and the Belgian Development Cooperation.

The most significant operations in terms of the budget are in the Democratic Republic of Congo, Burundi and Tunisia. In 2016, ASF spent 106% of its annual budget. This implementation rate is very positive in light of the unstable settings in which ASF works, and reflects good budgetary control.

### **Transparency and anti-corruption**

ASF works in countries where corruption and fraud is extremely high, and adheres to a number of policies and procedures to eradicate these practices which can affect its activities:

- ASF's code of conduct defines its anti-corruption policy. ASF is committed not to participate in any act of corruption and also obliges anyone who witnesses acts of corruption to report it to their superior and/or to the HR department at HQ.
- ASF's internal guidelines regulate purchases of goods and services. Not only are these guidelines stricter than donor requirements, they also require several decision-making steps before a purchase order can be placed. A selection committee is thus established to evaluate the offers, and HQ's approval is often required. Furthermore, the process of double signatures for each payment is applicable.
- ASF's internal accounting policy helps to fight corruption. Every month, financial controllers at HQ check the accounting details of ASF missions using original invoices and supporting documents. The same process is used for the treasury flows linked to ASF activities, thus ensuring that the cash transferred is for a defined activity or a registered fixed cost. Finally, HQ financial controllers conduct regular internal and financial controls in the field.

### **Risk management**

ASF adopts a process of preventative risk management, adapted to the unstable and transitional contexts in which these operations are carried out.

## Audits

ASF accounts are filed every year at the registry of the authorised Belgian Commercial Court and published in ASF's annual reports. Each ASF project is subject to a specific audit. ASF accounts are also audited by the international auditing firm Deloitte in line with the relevant Belgian legislation.

## Value for Money

ASF specifically focuses on value for money in the management of its resources at various levels:

- Human resources: projects are designed to ensure that the distribution of human resources between ASF and its partners is well thought through in terms of sustainability.
- External expertise: the use of experts from the *International Legal Network* provides expertise on a voluntary basis.
- Operational costs: cost reduction measures include office sharing, centralisation of international flight reservations, a specific procedure for purchasing goods and services, and so on.
- Other measures are also implemented, such as budgetary controls or monitoring and evaluation of projects.

## Human resources

ASF places particular importance in gender equality among staff at HQ and at our various field sites. Our organisation is directed by a woman, and notably employs women for numerous management positions.

In the regions where we operate, ASF also strongly promotes the recruitment of local/national staff and very rarely employs expatriates. This recruitment strategy aims to ensure the sustainability of our projects and activities.

### **Value for money thanks to ILN**

Larissa Dinsmoor (2<sup>nd</sup> from the right), Attorney on the California Bar Association, was one of the seven ILN members involved in the ASF project in Myanmar, 2015

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