

Translation of the Civil Work Law No. 149 of 2019

ترجمة قانون العمل الأهلي
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ANDERSEN

Law No. 149 of 2019 Concerning the Issuance of the Law Regulating the Practice of Civil Work

In the name of the people: President of the republic

The House of Representatives has enacted the following law, which we hereby promulgate:

Promulgation Articles

Article (1):

Taking into account the provisions of the statutes of associations established by law or based on international agreements concluded by the Arab Republic of Egypt, and without prejudice to the provisions of Law No. 91 of 1971, Law No. 10 of 2009, and the laws regulating non-banking financial activities, the provisions of the attached law regarding the regulation of civil work shall apply.

All associations, civil institutions, regional and foreign non-governmental organizations, and unions operating in this field shall ensure that their statutes, activities, and funding comply with the provisions and principles of the Constitution, Egyptian laws, and international agreements ratified by Egypt.

The provisions of this law apply to associations, civil institutions, regional and foreign non-governmental organizations, and unions operating in this field. The practice of civil work in violation of this law and its attached law is prohibited.

Article (2) Issuance:

All associations, civil institutions, unions, regional and foreign non-governmental organizations, and entities practicing civil work as defined in the attached law must regularize their status in accordance with its provisions within one year from the date of the executive regulations, otherwise the competent court shall order their dissolution. Their assets shall revert to the Fund for Supporting Projects of Associations and Civil Institutions, as provided in the attached law.



Regularization shall be carried out by notifying the competent ministry of all data of the association, civil institution, union, organization, or entity, including its activities, funding sources, programs, protocols, and memoranda of understanding, using the designated form. They must also amend their statutes to ensure compliance with the provisions of this law and the attached law.

Under all circumstances, regularization of associations, civil institutions, and entities listed on terrorism entity lists, or those convicted of participating in terrorist crimes, is prohibited throughout the period of listing. Their activities compliant with the attached law shall be supervised by another association designated by the competent ministry for associations and civil work. Assets of associations, civil institutions, and entities listed as terrorist entities shall revert to the Fund for Supporting Projects of Associations and Civil Institutions in the event of a final conviction for terrorist crimes.

All activities practiced in violation of this article shall cease by operation of law.

Article (3) Issuance:

The administrative authority shall periodically monitor entities that have not regularized their status according to the provisions of the attached law.

The minister in charge of associations and civil work shall form one or more committees of administrative authority employees and others, including a representative of the governorate where the entity's headquarters are located. The committee shall implement and complete the dissolution procedures following the court ruling. The decision establishing the committee shall determine its operating system and the duration for performing these tasks.



Article (4) Issuance:

No entity or body may practice civil work or any activity falling under the purposes of associations or other civil society institutions listed in the attached law without complying with its provisions.

Entities licensed for other activities that practice civil work or activities within the scope of associations must regularize their status immediately upon the application of the executive regulations or upon notification by the ministry in charge of associations and civil work, whichever comes first. Otherwise, the competent ministry shall issue a decision to immediately suspend the violating activity and notify the licensing or registration authority, detailing the violation for enforcement of the original license suspension. Legal measures shall be taken promptly according to the governing rules.

No authority other than the competent administrative authority may allow or license, by any means or under any name, the practice of civil work or activities within the purposes of civil society institutions. Any such authorization is null and void from issuance and has no legal effect.

The administrative authority may close the premises of entities practicing civil work without a license or authorization, suspend their activities by operation of law, and their assets shall revert, by decision of the competent Administrative Court, to the Fund for Supporting Projects of Associations and Civil Institutions.

Article (5) Issuance:

If the authority that issued the license or authorization for the entity fails to cancel it, the ministry in charge of associations and civil work may resort to the competent Administrative Court to issue a ruling for the rapid dissolution of the entity.

Article (6) Issuance:

Without prejudice to Law No. 8 of 2015 regarding the organization of lists of terrorist entities and terrorists, the boards of directors and executive and administrative bodies of associations, civil institutions, and unions existing at the time this law takes effect shall continue their work until they are reconstituted in accordance with the provisions of this law and its attached law.



Article (7) Issuance:

The Prime Minister shall issue the executive regulations of the attached law within six months from its effective date. Until such regulations are issued, existing regulations and decisions shall continue to apply, provided they do not conflict with the provisions of this law and its attached law.

Article (8) Issuance:

The law regulating the work of associations and other civil society institutions issued under Law No. 70 of 2017 is repealed, along with any provision's contrary to this law and its attached law.

Article (9) Issuance:

This law shall be published in the Official Gazette and shall take effect the day after its publication.

This law is authenticated with the state seal and shall be enforced as one of its laws.

Chapter One – Definitions

Article (1):

For the purposes of applying the provisions of this law, the following words and phrases shall have the meanings assigned to each of them:

- **Civil Work:** Any work not intended for profit, carried out for the purpose of community development.
- **Association:** Any organized group aiming to contribute to the development of the individual and society, meet societal needs, and enhance the ability to participate in public life and sustainable development, without aiming for profit. It is established according to the provisions of this law, with a minimum of ten natural or legal persons, or a combination thereof.



- **Public Benefit Association:** Any association aiming to achieve a general benefit at the time of its establishment or afterward, whose activities are directed toward serving the community and not limited to serving only its members. A decision by the Prime Minister or his delegate confers the status of public benefit.
- **Civil Institution:** A legal entity created by allocating at least one or more natural or legal persons, with a capital of not less than twenty thousand Egyptian Pounds at the time of establishment, to achieve one or more purposes of civil work without targeting profit or personal gain.
- **Foreign Non-Governmental Organization:** A foreign legal entity not aimed at profit, whose main administrative center is in Egypt or abroad, authorized to practice one or more activities of associations or civil institutions under this law and according to its prescribed rules.
- **Central Association:** Any association issued a recognition decision under this law by the competent minister or his delegate, whose statute allows operation at the national level and the establishment of one or more branches in one or more governorates. The executive regulations of this law define the criteria for central status.
- **Regional Union:** A union established by at least fifteen associations or civil institutions, or a combination thereof, regardless of their activity, operating at the governorate level, and possessing legal personality.
- **Specialized Union:** A union with legal personality established by at least fifteen associations or civil institutions, or a combination thereof, engaged in similar activities at the national level.
- **General Union:** A legal entity composed of the heads of the boards of regional and specialized unions, tasked with supporting and assisting civil work, headquartered in the capital of the Arab Republic of Egypt.
- **Regional Organization:** An Egyptian association or civil institution authorized to open branches in one or more countries to practice civil work.



- **Civil Society Institutions:** Legal entities not aimed at profit, practicing activities for community development in one of the fields defined in their statutes, including associations, public benefit associations, civil institutions, unions, regional organizations, and foreign NGOs authorized to operate in Egypt.
 - **Entity:** Any natural or legal person practicing civil work in any legal form or under any name, without adopting the legal forms referred to in this law.
 - **Voluntary Work:** Any work or activity performed voluntarily to achieve public benefit without aiming for profit.
 - **Volunteering Bodies:** Legal entities from civil society institutions and governmental bodies that receive volunteers to achieve public benefit.
 - **Competent Court:** The Administrative Court having jurisdiction over the location of the association's administrative center.
 - **Competent Minister:** The minister responsible for associations and civil work.
 - **Competent Ministry:** The ministry responsible for associations and civil work.
 - **Administrative Authority:** The ministry responsible for associations and civil work, the Fund for Supporting Projects of Associations and Civil Institutions, the Central Unit for Associations and Civil Work, and its affiliated sub-units.
 - **Unit:** The Central Unit for Associations and Civil Work.
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Chapter Two – Associations

Section One – Establishment of Associations

Article (2):

The establishment of a civil association shall be affected by a notification submitted to the administrative authority on the form determined by it, accompanied by all documents required under the following articles. The association shall acquire legal personality upon submission of the notification. Any natural or legal person has the right to join or withdraw from the association in accordance with the provisions of this law.

A notification shall not produce legal effects if it does not include all required data and documents according to the prescribed form.

Article (3):

To establish an association, it must have a written statute that complies with the model statute determined by the executive regulations of this law, signed by all founders. The association must establish its administrative center in the Arab Republic of Egypt at a suitable location for managing its activities. The executive regulations shall specify the necessary controls for this purpose.

In all cases, the statute of each association must include a commitment to respect the Constitution and the laws, and to avoid actions that threaten national security, public order, or public morals.

Article (4):

It is required that any founding member of the association, board member, or member of the board of trustees, as applicable, must enjoy full civil and political rights, must not have a final conviction for a felony or a liberty-restricting misdemeanor involving dishonesty or breach of trust unless rehabilitated, and must not be listed on terrorist entity lists.



Article (5):

Non-Egyptians with permanent or temporary legal residence in Egypt may participate in the membership of the association or its board of directors, provided that they do not exceed 25% of the total members. The executive regulations shall specify the conditions for foreign participation in the association or its board.

Article (6):

Subject to the condition of reciprocity, the competent minister may authorize any foreign community in Egypt to establish an association to address its members' affairs, in accordance with the rules set forth in the executive regulations of this law.

Article (7):

The statute of an association must include the following:

- Address of the headquarters designated as the administrative center.
- Name of the association, which must be distinctive, derived from its purpose, not misleading or identical to any other association or institution operating in the same geographical or thematic scope, and not similar to the name of any state institution or international organization.
- Geographical and thematic scope of the association's work, and the fields it operates in.
- Objectives, nature of activity, goals, and means of achieving them.
- Name of each member and founder, their title, age, nationality (original and acquired, if any), occupation, residence, national ID number or passport number for foreigners, and valid communication methods such as phone, email, or electronic applications.
- Resources of the association and their use and management.



- Governing bodies of the association, their powers, selection and removal of members, quorum requirements for valid meetings and decisions, and methods of notifying members.
- Membership rules and conditions, members' rights and duties, especially the right to inspect association records, attend general assemblies, and vote when conditions are met.
- Financial and accounting systems and internal financial control mechanisms.
- Rules for convening ordinary and extraordinary general assemblies, procedures for calling meetings, validity of meetings, powers of members in decision-making, election of board members, appointment of auditors, and their fees.
- Rules for amending the statute, establishing branches, circumstances for dissolution outside judicial orders, and the entities to which assets revert upon dissolution, either the Fund for Supporting Projects of Associations and Civil Institutions or other associations operating in the same field.
- Identification of the competent authority to request the conferral of public benefit status.
- Rules and conditions for volunteering in association activities, if any, and volunteers' rights, duties, and obligations.

The executive regulations include a model statute for associations as guidance.

Article (8):

The administrative authority shall coordinate with relevant bodies to create a database recording all civil society institutions subject to this law, including their activities, programs, funding sources, and other necessary information. Each civil society institution shall be assigned a unique identification number nationwide.



The administrative authority shall record a summary of the association's statute in the database upon submission of the notification of intent to establish the association. The notification shall only have effect if accompanied by the following documents:

- Four copies of the statute, signed by all founders.
- Two copies of the internal regulations governing the association's financial and administrative matters, according to the model attached to the executive regulations.
- Criminal record certificate for each founder and a declaration of not being listed on terrorist entity lists.
- List of persons elected for the first board of directors from the founders.
- Legal document proving the association's headquarters.
- Proof of payment of a registration fee not exceeding 5,000 Egyptian Pounds, which will go to the Fund for Supporting Projects of Associations and Civil Institutions.
- Rules and conditions for volunteering, if applicable.
- Designation of a founder representative for procedural matters.
- Association's website and email address, if available.
- Written consent from the entity whose name or affiliation is used in the association.

The executive regulations shall specify any additional required documents.

Article (9):

The administrative authority shall issue a receipt to the applicant acknowledging the notification, indicating the time and date of receipt and the recipient. The authority may only reject a notification if it lacks the legally required data, information, or documents.



If, within sixty working days from the notification date, the administrative authority finds that the association's objectives include activities contrary to the Constitution, prohibited, or punishable under the Penal Code or any other law, or that the notification and its attachments are incomplete or inaccurate, it shall suspend the activity or registration by reasoned decision, notifying the founders' representative by registered mail or any other communication method stipulated in the statute to take necessary action.

In such cases, the founders' representative may correct the error, provide missing data, or appeal the decision before the competent court within sixty working days from notification.

Article (10):

The administrative authority shall register the association and take steps to publish a summary of its statute on the official website of the administrative authority on the Internet, following the completion of the notification process in accordance with Articles (2) and (9) of this law.

Upon acquiring legal personality, the association shall publish the summary of its statute approved by the administrative authority on its website, if available, and in the Official Gazette of Egypt.

The administrative authority shall issue a letter addressed to a bank subject to the supervision of the Central Bank of Egypt to open a bank account in the name in which the association was registered.

Notwithstanding the provisions of Articles (97) and (98) of the Central Bank, Banking, and Monetary System Law No. 88 of 2003, the administrative authority may request from the Public Prosecutor to require banks holding accounts for civil society institutions or entities to disclose the confidentiality of these accounts and reveal the deposits, trusts, and safes of the institution or entity as applicable.

Article (11):

Any interested party has the right to inspect the summary of the association's statute registration and obtain a certified copy from the administrative authority, upon payment of a fee not exceeding 500 Egyptian Pounds, which shall be credited to the Fund for Supporting Projects of Associations and Civil Institutions.



Article (12):

Procedures for amending an association's statute shall follow the same procedures applicable to its establishment, in accordance with the provisions set out in this section.

Article (13):

Egyptian natural or legal persons, or both, may launch or implement an initiative or campaign to carry out a specific activity of civil work authorized for associations, by obtaining a permit issued by the administrative authority in accordance with this law. The duration of such initiative or campaign shall not exceed one calendar year, subject to renewal. The executive regulations shall specify the documents required to obtain the permit and the rules for implementing the activity.

Chapter Two: Associations

Section Two: Purposes, Rights, and Obligations of Associations

Article (14):

Associations shall operate in the areas of community development specified in their statute and no other areas, while taking into account state development plans and societal needs.

Associations wishing to operate in border areas designated by a decision of the Prime Minister must obtain a permit from the administrative authority after consulting the competent governor and obtaining the approval of relevant authorities, in accordance with the rules set out in the executive regulations.



Article (15):

Associations are prohibited from:

- Conducting activities contrary to the purposes notified for the association.
- Engaging in political, partisan, or union activities according to applicable laws, or using association premises for such purposes.
- Forming secret societies, military or quasi-military groups, or advocating, supporting, or funding violence or terrorist organizations.
- Conducting activities that undermine public order, morals, national unity, or national security.
- Advocating discrimination among citizens based on sex, origin, color, language, religion, belief, or engaging in activities promoting racism, hatred, or other actions contrary to the Constitution and law.
- Participating in funding, supporting, or promoting political parties, election campaigns, or referendums, or nominating candidates on behalf of the association.
- Issuing academic or professional certificates without authorization from the administrative authority, relevant authorities, or official partnership with accredited universities, according to rules set by the Supreme Council of Universities.
- Conducting any activity requiring government licensing before obtaining approval from the competent authority.
- Aiming to generate profit for association members or conducting activities with such purpose. Commercial practices aimed at supporting the association's objectives are not considered a violation.
- Conducting opinion polls, publishing or sharing results, or conducting field research and presenting results without approval from the Central Agency for Public Mobilization and Statistics to ensure accuracy and relevance.
- Entering into any agreement with a foreign entity inside or outside the country without prior approval from the administrative authority, including any amendments thereto.



Article (16):

Without prejudice to secondment provisions under the Civil Service Law No. 81 of 2016 and its executive regulations, employees of the competent ministry, directorates, social units, or any other public bodies supervising, guiding, controlling, or funding the association may not be seconded or assigned to work in associations and civil institutions subject to this law. Exceptions include:

- Public benefit associations.
- Associations or civil institutions established or co-established by ministries or government entities.

Article (17):

Without prejudice to any benefits provided by other laws, associations, civil institutions, and unions established under this law shall enjoy the following privileges:

- Exemption from registration and recordation fees payable by the association for all types of contracts, including ownership, mortgage, or other real rights, and from signature authentication fees.
- Exemption from current and future taxes and stamp duties on contracts, powers of attorney, deeds, printed papers, and records borne by the association.
- Exemption from real estate taxes on buildings owned by the association, limited to properties necessary for achieving its objectives. The association may not change the activity without the competent minister's approval.
- Donations to associations shall be considered as deductions from the donor's income up to 10% of net income.
- Exemption from customs duties and other charges on imported equipment, machinery, devices, production supplies, and vehicles, as well as gifts and aid from abroad, by a decision of the Prime Minister upon proposal of the competent minister and submission to the Minister of Finance, provided such items are necessary for core activities. Disposal of fixed assets determined by the competent minister in agreement with the Minister of Finance is prohibited for five years unless taxes and duties are paid.



- Water, electricity, and natural gas consumption shall be treated as residential, provided a certificate is issued by the competent ministry confirming that no commercial activity is conducted.
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Article (18):

Every member of the association has the right to withdraw at any time by notifying the association via registered mail or any other communication method provided in the statute. This does not affect the association's right to claim any due amounts from the member.

A withdrawing member may revoke their withdrawal decision within fifteen working days from the date of notification to the association. The executive regulations shall determine the procedures and rules for withdrawal from membership.

Article (19):

The association may join, affiliate with, participate in, or cooperate in any form in conducting civil work that does not conflict with its objectives with a local association, body, or organization, after notifying the administrative authority.

The association may also join, affiliate with, participate in, or cooperate in any form in civil work with a foreign association, body, or organization, provided it obtains a permit from the administrative authority upon request. In cases of joining, affiliating, participating, or dealing with a foreign organization, the approval of the competent minister is required.

The executive regulations shall set out the rules for joining, affiliating, participating, or cooperating with local and foreign entities, as well as the required information and documents for the request.



Article (20):

Associations may open branches outside the Arab Republic of Egypt, in accordance with the rules set out in the executive regulations, provided they obtain a permit from the competent minister upon request. The administrative authority shall notify the Ministry of Foreign Affairs, which will inform the Egyptian embassy or its representative in the relevant country.

The provisions applicable to regional organizations shall apply to overseas branches of the association.

Article (21):

Without prejudice to Article (19), the association may open an office under its direct supervision in any governorate of the Republic to carry out its activities, in addition to its main headquarters, after notifying the competent administrative authority. The notification shall include the office address, targeted activity, responsible manager, activity duration, and staff.

Employees of the administrative authority in the governorate where the office is located may exercise the powers granted under this law with respect to activities in their jurisdiction, without affecting the responsibility of the association's administrative authority to perform its assigned duties.

Article (22):

Associations or other entities may not allocate premises for housing children, the elderly, patients with chronic illnesses, or other persons requiring social care or persons with disabilities, except with a permit issued by the competent licensing authority.

The administrative authority may revoke the permit if the association violates its conditions and may appoint a temporary committee to manage the noncompliant activity.

The executive regulations shall determine the rules and procedures for granting and revoking permits and for forming temporary committees to manage noncompliant activities, including criteria for selecting committee members.



Article (23):

Subject to the provisions of the third and fourth paragraphs of Article (10), associations must open a bank account in a bank under the supervision of the Central Bank of Egypt. An association may have multiple accounts for its activities in the same bank.

Expenditures for the association's purposes or receipt of any related funds must be made through these accounts exclusively.

If the total annual revenues or expenditures of the association exceed five million Egyptian Pounds, it may open additional accounts in other banks with the approval of the administrative authority.

Association funds are considered public funds in accordance with the provisions of Book Two, Chapter Four of the Penal Code.

Article (24):

Without prejudice to anti-terrorism and anti-money laundering laws, associations, to achieve their objectives and support their financial resources, have the right to receive cash from Egyptian natural or legal persons or authorized foreign non-governmental organizations operating in Egypt under this law.

Such funds must be deposited into the association's bank account and recorded in its registers. The association must allocate and spend these funds for their intended purpose, providing periodic account statements and technical reports. The administrative authority must be notified of fund receipt within deadlines specified by the executive regulations, which also outline rules for in-kind contributions and the maximum amount of cash donations.

Article (25):

The association may, with authorization from the administrative authority, collect donations from Egyptian or foreign natural or legal persons permitted to operate in Egypt under this law. The permit must be obtained before collecting the funds. The executive regulations shall specify the rules, procedures, and conditions for each method of fundraising.



Article (26):

Anyone inviting the public to collect cash or in-kind donations outside civil society institutions must notify the administrative authority within three working days, clarifying the purpose of the solicitation.

Donations received from such solicitations may not be used without a permit from the administrative authority, which must also receive a detailed report of collected funds and disbursement documents. The executive regulations shall specify the rules, procedures, and conditions for authorizing fundraising activities.

Article (27):

Without prejudice to anti-terrorism and anti-money laundering laws, and subject to Article (24), associations may accept funds, grants, and donations from Egyptian or foreign natural or legal persons, whether from inside or outside the country.

Funds must be deposited in the association's bank account exclusively and recorded in its registers. The administrative authority must be notified within thirty working days of receipt. The authority has sixty working days to object to the acceptance of funds.

The association may not spend the funds during this sixty-day period. Silence by the authority is considered approval.

The association may transfer funds abroad with approval from the competent minister, except for scientific and technical publications, subscription fees, and other external contractual dues related to the association's activities.

The executive regulations shall determine procedures for receiving funds, consequences of disapproval, notification requirements, and necessary supporting documents.



Article (28):

Associations must ensure transparency, publicity, and disclosure of funding sources, member names, annual budgets, and activities, and publish this information at their headquarters, on their website, and through other media.

Associations must retain documents, correspondence, registers, and banking notifications at their headquarters. The executive regulations shall define the required records, their maintenance, usage, and content.

Associations must follow governance and sound management principles and maintain internal regulations covering procurement, financial management, human resources, and disciplinary measures, as well as a code of conduct.

Associations must establish a board or committee to manage activities such as hospitals, schools, or other programs, with separate rules for finances, human resources, procurement, and discipline for each activity.

Associations must allow members to access their records and documents upon formal request and update their data periodically in the database, including project details, partnerships, and funding sources. The executive regulations shall specify update schedules.

Article (29):

The administrative authority has the right to verify that civil society institutions comply with the law without obstructing their work and to ensure that funds are spent for their intended purposes.

The authority may take all actions and decisions outlined in the executive regulations to correct any violation.

The competent minister alone may, in cases of violation of Articles (24), (25), and (27), and after issuing a warning, suspend the association's activities for up to one year. The administrative authority may take regulatory measures to enforce suspension and may request the court to dissolve the association, remove the board, or dissolve the board of trustees as applicable.

The administrative authority may request the Public Prosecutor to issue a temporary measure to seize the board's powers until a judicial decision is issued, to protect donated funds and ensure continuity of the association's activities.



Article (30):

Representatives of the administrative authority, as designated by a decision from the competent minister, may enter the premises of any civil society institution or its branches, after prior notification, to provide technical support, monitor activities, review records, and examine administrative, financial, and technical work to ensure compliance with this law. The executive regulations shall specify the conditions for entry by administrative representatives.

The association and its board must assist them in their work. If entry is based on a formal complaint, representatives may enter without prior notification.

Any activity falling within the purposes and scope of associations, even if conducted by another legal entity not established under this law, is subject to the administrative authority's oversight and must be regularized according to this law.

Article (31):

Each association shall have an annual budget aligned with the state fiscal year. The association must maintain detailed accounting records of all revenues and expenditures, including donations, grants, and other legitimate funding sources.

If annual revenues or expenditures exceed EGP 100,000, the board must submit the final accounts to a registered auditor for review and reporting.

The final accounts must be published on the association's official website and on the ministry's website at least seven days before the general assembly meeting and distributed to members according to the association's bylaws. The administrative authority may review and request corrections within fifteen working days. Failure to correct allows the administrative authority to take the measures prescribed by this law.

Article (32):

The association must deposit all cash funds into its bank account under its registered name and notify the administrative authority of account numbers. Withdrawals require the signatures of the chairman and treasurer, or those authorized by the board per the association's bylaws. Names of authorized signatories must be communicated to the administrative authority.



Article (33):

The association must spend funds only for designated purposes. Surplus revenues may be invested to generate suitable financial resources or reinvested in production or service projects to support activities, per the executive regulations.

Associations are prohibited from engaging in speculative financial transactions. Foreign currency may be retained if required for activities, in accordance with this law and Central Bank regulations.

The association may establish or participate in charitable companies or investment funds linked to its activities, with profits used exclusively for social or charitable purposes, subject to ministerial approval and compliance with other applicable laws for founders.

Article (34):

If the administrative authority deems an association decision to violate the law or its bylaws, it must request the association, via a registered letter, to withdraw the decision within thirty working days, providing reasons.

The association may respond with supporting documents within seven working days. If the decision is not withdrawn or the authority confirms the violation, actions prescribed in this law will be taken according to the severity and type of violation. The administrative authority's decision is valid to the extent necessary to correct the violation. The association may appeal the decision following standard procedures.

Article (35):

Associations may engage in certain non-banking financial activities necessary for their operations after obtaining a permit from the Financial Regulatory Authority and notifying the administrative authority, providing required data per the executive regulations.



Chapter Three: Association Bodies

Section One: General Assembly

Article (36):

The general assembly consists of all active members whose membership has lasted at least ninety days and who have fulfilled their obligations per the association's bylaws.

The bylaws shall define rules for convening ordinary and extraordinary general assemblies, procedures for notifications, quorum, member voting, decision-making, election of the board, appointment of the auditor, and his remuneration.

The association must notify the administrative authority of meeting minutes, decisions, any changes to the board, and amendments to the bylaws. The auditor must submit observations and reports to the administrative authority.

Chapter Three: Association Bodies

Section Two: Board of Directors

Article (37):

Each association shall have a board of directors composed of an odd number of members, not fewer than five and not more than fifteen, as specified in the bylaws. Members are elected by the general assembly for a four-year term. The first board is appointed by the founders for a maximum term of four years.

Article (38):

The board must publish the list of candidates at the association's headquarters the day after nominations close and notify the administrative authority within seven days, at least sixty days before the election.



The administrative authority or any interested party may notify the association within fifteen days of any candidate's ineligibility. If no withdrawal occurs within fifteen days, the administrative authority must issue a decision to exclude the candidate. The excluded candidate or any interested party may appeal to the competent court within seven days, which must decide urgently before the election date.

Article (39):

Board membership cannot be combined with employment in the administrative authority or other public bodies supervising, directing, or funding the association, except with explicit approval from the Prime Minister for public interest reasons.

This prohibition does not apply to associations whose membership is limited to employees of a public entity. Board members may not combine board membership with paid work in the association or its activities/projects.

Article (40):

The board of directors manages the association according to the powers outlined in the bylaws, which specify the roles of the chairman, vice-chairman, treasurer, and secretary-general.

The chairman represents the association in legal matters and may carry out administrative actions not requiring general assembly approval. The chairman may appoint a director from outside the board.

The director must have full civil and political rights, have no final criminal convictions or imprisonment for offenses of dishonesty or breach of trust (unless rehabilitated), and must not be listed on terrorist registries.

Article (41):

The association's bylaws shall regulate procedures for holding board meetings, including quorum, agenda, notice, and decision-making procedures. The board must meet at least once every three months.



If a member is absent from more than half of the board meetings held during a year, they shall be considered resigned, and a registered letter shall notify them of this status.

Article (42):

Board decisions are issued by an absolute majority of attending members, unless the bylaws require a larger majority. In case of a tie, the chairman's vote prevails.

The board must notify the administrative authority of all decisions issued by it or by the general assembly within fifteen working days of their issuance.

Article (43):

Board members shall not receive any financial compensation for attending board or committee meetings.

Article (44):

If the board no longer has sufficient members to meet quorum, the competent minister may appoint a temporary board from remaining members or others, with all board powers.

The temporary board must convene the general assembly within one year of appointment to elect a new board. Its mandate ends with the election of the new board.



Chapter Four: Suspension of Activity, Dissolution of Boards, and Dissolution of Associations

Article (45):

The competent minister may issue a temporary decision to suspend an association for up to one year and close its premises in the following cases:

- Misrepresentation of founding data.
- Engaging in activities not included in the bylaws or not authorized.
- Mismanagement of funds or use for purposes other than those established.
- Moving to a new headquarters without notifying the administrative authority with legal proof within three months.
- Violations of Articles (10, 13, 14, 15, 20, 21, 22, 23, 28) of this law.

The administrative authority must request court confirmation within seven working days; otherwise, the suspension loses legal effect. During suspension, board members may not manage funds. The administrative authority may appoint a manager for the association during this period.

Article (46):

The general assembly may dissolve the association per its bylaws. The dissolution decision must appoint one or more certified accountants, determine their fees, and set the timeframe for completing liquidation procedures, with notification to the administrative authority.



Article (47):

The competent court may dissolve the board at the request of the administrative authority or any interested party if any of the following occur:

- Receiving or sending funds abroad contrary to Article (27).
- Committing embezzlement or other crimes listed under the penal code.
- Fundraising in violation of Articles (24, 25).
- Failure to hold the general assembly for two consecutive years due to the board.
- Preventing the administrative authority from monitoring activities per Article (30).
- Entering into agreements with foreign organizations without ministerial approval.
- Inactivity or lack of meaningful programs for one year.
- Repetition of violations under points (2–5) of Article (45).

The administrative authority must appoint a temporary board to convene the general assembly for electing a new board.

Article (48):

The competent court may dissolve the association and appoint a liquidator at the request of the administrative authority or any interested party in the following cases:

- Non-compliance with the law and regulations.
- Engaging in prohibited purposes or activities under Articles (14, 15).
- Repeated violations under Articles (45, 47) without correction.
- Receiving foreign funding without authorization.
- Violating rules for receiving funds or collecting donations domestically.



- Joining, affiliating, or cooperating with foreign associations without approval.

Persons held responsible for violations leading to dissolution, including board members, are barred from serving on any association board or trusteeship for four years from the final judgment.

Article (49):

By exception to the State Council Law No. 47/1972, the competent court shall adjudicate cases under Articles (47, 48) urgently, without referring to the State Commissioners.

The competent minister may temporarily suspend the violating activity and appoint a committee from the administrative authority or others to manage the activity until a court ruling is issued.

During this period, the association or its board may not engage in fundraising, receiving foreign funding, or obtaining support from the Fund for Supporting Civil Society Projects until the court ruling is issued.

Article (50):

Those managing a dissolved association, by general assembly decision or court ruling, must promptly hand over all funds, documents, records, and papers to the liquidator.

It is prohibited for them, the bank holding the association's funds, or its debtors to dispose of any assets or rights without a written order from the liquidator.

Article (51):

The executive regulations of this law shall define the method for selecting the liquidator, the authority they report to, the duration of their assignment, and other matters related to their role in the liquidation process.



Upon completing the liquidation, the liquidator shall distribute the proceeds according to the provisions of the association's bylaws. If no provision exists or implementation is impossible, the proceeds shall be transferred to the Fund for Supporting Civil Society Projects.

The executive regulations shall define the rules, duration, and procedures for the liquidation, including actions in case of inability to complete it.

Article (52):

Subject to the jurisdiction of the competent court, the primary court in whose district the association's headquarters is located shall have jurisdiction over lawsuits filed by or against the liquidator.

Article (53):

Members of a dissolved association and any person managing it, other than the liquidator, are prohibited from continuing its activities or disposing of its funds.

Chapter Three – Public Benefit Associations

Article (54):

Public benefit associations are subject, in matters not specifically addressed in this chapter, to the provisions applicable to associations under this law.

Article (55):

Public benefit status may be conferred on any association that aims to achieve a public interest, either at the time of establishment or afterwards, by decision of the Prime Minister or their delegate, based on the association's request according to the rules set in the executive regulations.



Revocation of public benefit status is also by decision of the Prime Minister or their delegate.

Public benefit associations may merge among themselves, or non-public benefit associations may merge among themselves with the approval of the administrative authority. Mergers between public benefit associations and non-public benefit associations require a decision by the Prime Minister or their delegate.

The executive regulations define the rules for such mergers.

Article (56):

The Prime Minister or their delegate shall determine the privileges of public benefit associations, including:

- Prohibition of seizure of all or part of their funds.
 - Prevention of acquiring these funds by prescription.
 - Possibility of expropriation for public benefit for purposes aligned with the association's objectives.
 - Possibility of allocating state-owned premises or land to the association.
-

Article (57):

The administrative authority may entrust a public benefit association with managing one of its affiliated or other institutions, or implementing some of its projects or programs, according to procedures established by the competent minister.

Ministries and public authorities may assign a public benefit association to manage one of their institutions or execute projects after approval of the competent minister.

Without prejudice to Articles (46, 48), if the administrative authority identifies serious errors affecting the association's achievement of its objectives or execution of entrusted projects, the project may be withdrawn from the association.



Article (58):

Civil institutions are subject, in matters not specifically addressed in this chapter, to the provisions applicable to associations under this law.

Article (59):

A civil institution is established by allocating funds proportionate to its purpose and the scope of its activities, with a minimum value of twenty thousand Egyptian pounds at the time of establishment, for a specified or unspecified duration.

Civil institutions shall not aim to achieve material profit for themselves, their founders, or board members.

Article (60):

A civil institution may be established by a single founder or a group of founders, whether natural persons, legal persons, or both. The founders shall draft a bylaws document containing at least the following:

- The institution's name, which must not cause confusion with any other association, civil institution operating in the same geographic area, any public institution, or an international organization.
- Its geographic scope of work and the location of its administrative headquarters in Egypt.
- The purpose for which the institution is established.
- A detailed statement of funds allocated to achieve the institution's objectives.
- The method of organizing the institution's management, including appointment of the chairman and members of the board of trustees, and the director, especially if some or all founders are absent.



A civil institution may also be established via a notarized deed or an authenticated will, which are considered equivalent to the bylaws if they contain the above information.

Article (61):

In the event of a tie among the founders when voting on any decisions related to the operation of the institution, the decision shall be made in favor of the founders holding the majority of the institution's capital.

Article (62):

A civil institution established by a notarized deed may be amended by another notarized deed until it is officially registered.

The executive regulations of this law shall include a model bylaws system that civil institutions may follow.

Article (63):

Every civil institution shall have a Board of Trustees consisting of at least five and no more than fifteen members, appointed by the founder(s).

The Board may include a president and other members. Any appointment or amendment to the Board must be notified to the administrative authority.

The Board of Trustees shall manage the institution according to its bylaws and its president shall represent it before the courts and third parties.

The bylaws shall specify how members of the Board of Trustees are selected, ensuring proportional representation of the founders based on their share of the capital.



Article (64):

If the Board of Trustees is not appointed, or if one or more positions become vacant and a replacement cannot be appointed according to the institution's bylaws, the administrative authority shall make the appointment.

Chapter Five: Foreign Non-Governmental Organizations (NGOs)

Article (65):

Foreign NGOs may be authorized to carry out one or more activities permitted to associations or civil institutions under this law, in accordance with its rules, for a specified period determined by the competent minister in the authorization.

No foreign NGO may operate in Egypt without obtaining this permit from the competent minister.

Article (66):

Foreign NGOs must submit a permit application to the Ministry of Foreign Affairs, accompanied by the data and documents specified in the executive regulations of this law.

Article (67):

Upon requesting the permit or its renewal, the organization shall pay a fee not exceeding fifty thousand Egyptian pounds (or equivalent in U.S. dollars) in the currency specified by the administrative authority. The proceeds go to the Fund for Supporting Civil Society Projects.

This fee increases by 20% upon renewal, but shall not exceed four times the maximum amount stated above.



Article (68):

Under all circumstances, the activities of the authorized foreign NGO must align with Egyptian societal priorities and needs according to development plans.

The organization shall not conduct or fund activities related to political parties, professional or labor unions, political or religious activities, or any activity that harms national security, public order, public morals, public health, or promotes discrimination, hatred, or sectarian strife.

Article (69):

A foreign NGO must spend its funds transparently in a manner consistent with its authorized activities in Egypt.

It is prohibited from using its premises to conduct unauthorized or unrelated activities.

The organization shall submit reports as specified in its authorization permit issued by the administrative authority.

Article (70):

A foreign NGO is prohibited from sending, transferring, or moving any funds or donations to any person, organization, entity, or institution abroad without prior approval from the competent minister.

It is also prohibited from receiving funds from any natural or legal person outside the sources specified in its permit, unless approved by the competent minister.



Article (71):

Authorized foreign NGOs operating in Egypt are subject to supervision by the competent administrative authority in accordance with this law. They must submit the following documents to the authority:

- Bank account numbers and sub-accounts used to receive or spend funds within Egypt, which must be used exclusively for these purposes, along with acknowledgment of the authority's right to inspect them as needed.
- Periodic activity reports during the authorized period, with frequency specified in their permit.
- The annual budget approved by a certified accountant.
- Any reports, data, or information requested by the administrative authority regarding the NGO or its activities.

Article (72):

All employment relations for staff of foreign NGOs are subject to Egyptian Labor Law, and Egyptian courts have exclusive jurisdiction over disputes arising from such relations. Any agreement contrary to this is void.

Civil society institutions may not employ foreigners as experts, permanent or temporary staff, or volunteers without prior authorization from the competent minister, according to procedures and documentation set in the executive regulations.

Article (73):

Branches or representative offices of foreign NGOs are subject to the provisions of this law, except where specific provisions of this chapter apply.



Article (74):

If a foreign NGO violates this law or the rules of its authorized activities, the competent minister may issue a reasoned decision to suspend the violating activity or revoke its permit. The unit referred to in Article (76) shall notify the NGO of the decision.

The permit may also be revoked for reasons related to threats to national security, public safety, public order, or on the principle of reciprocity.

The executive regulations specify other circumstances for renewal, amendment, or revocation of the permit, and procedures for handling any remaining funds of any nature.

Article (75):

The provisions for foreign NGOs apply to branches of regional organizations.

Regional organizations may open sub-accounts within their main account to manage expenditures in other countries.

Chapter Six – Central Unit for Associations and Civil Work and Its Subunits

Article (76):

The competent ministry shall establish a special unit called the "Central Unit for Associations and Civil Work," under the authority of the competent minister, replacing the Central Administration for Associations and Unions.

The minister shall issue decisions to transfer staff from the Central Administration to this unit after passing required tests and training, preserving their current positions and employment status.



The unit shall:

- Supervise and monitor associations, unions, civil institutions, and foreign NGOs.
- Oversee the implementation of this law, its executive regulations, and related decisions.
- Prepare and publish studies, statistics, and information on civil society organizations locally, regionally, and internationally.
- Maintain an electronic archive of all documents of associations, unions, civil institutions, and foreign NGOs.
- Maintain independent financial accounts for its funding from the state and fees collected from civil society organizations for services, capped at 5,000 EGP per service.
- Not receive financial support from civil society institutions under its supervision.
- Provide expert services (technical, financial, legal) to local or foreign entities with prior approval from the competent minister, including specifying fees.

Additionally, social solidarity directorates shall establish subunits under the technical supervision of the central unit, replacing the directorate's previous association management, with responsibilities for supervision and monitoring of local associations and institutions. Staff transferred shall retain their positions and employment status. The executive regulations define the formation, responsibilities, and employment rules of these subunits.

Article (77):

In addition to the powers in Article (76), the unit shall:

- Contribute to developing Egypt's volunteer work strategy, policies, and plans and supervise their implementation.
- Facilitate connections between volunteers and volunteering entities.
- Provide information on volunteer opportunities to the public.



- Encourage civil society and governmental institutions to provide volunteer opportunities.
 - Supervise training programs for volunteers and approve necessary manuals.
 - Compile statistics and research on volunteer activities, establishing a database of volunteers, organizations, and activities in Egypt.
 - Draft and amend volunteer work agreements in accordance with public interest.
 - Provide incentives to encourage community participation in volunteer work.
 - Address complaints from volunteers and service beneficiaries and take appropriate measures.
-

Article (78):

The competent minister may establish one or more systems to reward staff in the central unit and its subunits based on performance, work quality, and output.

Article (79):

Staff of the central unit and its subunits, designated by a decision of the Minister of Justice upon the recommendation of the competent minister, shall have the status of judicial officers for enforcement purposes.



Article (80):

The administrative authority must implement a mechanism for immediate information exchange with competent authorities to oversee any civil society institution when there is reasonable suspicion of:

- Involvement in financing terrorism, or acting as a front for a terrorist organization.
 - Being used as a channel for terrorism financing, including evading asset-freezing measures or other forms of support.
 - Concealing the redirection of legally collected funds to terrorists or terrorist entities.
-

Article (81):

The central unit shall study the characteristics of civil society organizations (CSOs) that may be most vulnerable to exploitation for terrorism financing. The study shall be recorded and periodically reviewed. The unit shall:

- Identify threats posed by terrorist entities and the means they could exploit these organizations.
 - Develop a system for office and field monitoring of such organizations considering identified risks.
 - Periodically review the effectiveness of applied monitoring measures based on evolving risks.
 - Propose awareness programs for organizations and donors about potential weaknesses and protective measures against exploitation.
 - Study and provide best practices to mitigate terrorism financing risks for these organizations.
-



Chapter Seven: Fund for Supporting Projects of Associations and Civil Institutions

Article (82):

A fund called the "Fund for Supporting Projects of Associations and Civil Institutions" shall be established at the competent administrative authority, aiming to provide financial support for the continuity of activities conducted by associations, civil institutions, and unions established under the provisions of this Law.

The Fund shall have public legal personality and shall provide support to associations, civil institutions, and unions, promote their level, and provide technical, financial, and administrative assistance.

All rights of the Fund for Supporting Associations and Civil Institutions established under Article 78 of the Law Regulating the Work of Associations and Other Institutions Operating in the Field of Civil Work issued by Law No. 70 of 2017 shall devolve to this Fund, and it shall bear its obligations.

The Executive Regulations of this Law shall define its other competencies

Article (83):

The Fund for Supporting Projects of Associations and Civil Institutions shall have a Board of Directors chaired by the competent Minister, and its members shall include:

- Two employees in leadership positions at the competent ministry, chosen by the competent Minister.
- The Head of the Central Unit for Associations and Civil Work.
- The Vice President of the State Council, chosen by the Special Council for Administrative Affairs at the State Council.
- The President of the General Union of Associations and Civil Institutions.
- The President of one of the regional unions.



- The President of one of the sectoral unions.
- A member of a public benefit association.
- A member of a central association.
- A member of a civil association.
- A member of a civil institution.

The Executive Regulations of this Law shall define the criteria and method of selection.

The Board's term shall be four years. The competent Minister shall issue a decision regarding its formation, management, members' remunerations, and work system.

The Board shall have a technical secretariat composed of unit employees, whose formation, work system, and members' remunerations shall be decided by the competent Minister.

The Fund shall have a full-time Executive Director, whose appointment shall be issued by a decision of the Chairman of the Board.

Article (84):

The Board of Directors of the Fund is the controlling authority over its affairs, and in particular:

- Take necessary measures to develop the Fund's resources.
- Conduct necessary studies on the financial status of associations and the priorities for supporting them.
- Collect financial data of associations and the scope of their activities, issue bulletins enabling donors inside and outside the country to determine their contributions, and prepare and publish an annual guide listing associations, civil institutions, and sectoral and regional unions to enable citizens to contribute and participate in voluntary social work.
- Draw the general policy for supporting projects of associations and civil institutions.
- Establish rules for distributing support.



- Distribute support to projects of associations and civil institutions after approval from the relevant authorities.
 - Approve the organizational structure of the Fund.
 - Set internal regulations for the Fund concerning administrative, commercial, technical, financial, and other general regulatory affairs, all without being bound by the legal rules applied in the state administrative apparatus.
 - Set a regulation for the Fund's employees governing all aspects of their employment, particularly salaries, allowances, bonuses, incentives, health and social care, travel allowance, and relocation expenses, without being bound by government regulations and rules.
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Article (85):

Fund resources include:

- State budget allocations.
 - Approved donations, grants, and contributions.
 - Assets of dissolved associations/institutions/unions.
 - Additional fees for charitable purposes.
 - Fines under this law.
 - Returns from development projects or investments.
 - Investment income.
 - Revenues from statutory fees.
 - Other resources approved by the board
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Article (86):

The Fund shall have an independent budget. Its financial year shall start and end with the State's financial year.

The Fund shall have one or more accounts in any banks registered with the Central Bank, into which its resources shall be deposited. Surpluses shall carry over from one financial year to the next.

The Fund is exempt from all types of taxes and fees and is not subject to Law No. 170 of 2018 concerning the prioritization of balances of funds, special accounts, special units, and surpluses of public bodies to the State Treasury, as well as future laws in this regard.

Article (87):

Except for item (5) of Article 17 of this Law, the provisions concerning associations shall apply to unions established under this Law unless otherwise stipulated in this chapter.

The competent Minister may allocate a percentage not exceeding 25% of the fee stipulated in Article 8(6) of this Law to spend on activities carried out by the unions, according to the rules and controls defined by the Executive Regulations of this Law.

Article (88):

Egyptian associations and civil institutions whose administrative headquarters are located within a governorate, regardless of their activity, shall establish a single regional union, which shall have a written statute, be registered with the competent administrative authority, and be subject to the same rules applied to associations when dealing with foreign parties.

The regional union shall, within its competence, undertake the following:

- Implement programs or projects in cooperation with associations and civil institutions under the same rules they adhere to.
- Create a database listing the associations and civil institutions in the governorate and update it periodically.



- Take necessary measures to enhance the efficiency of employees and volunteers in associations and civil institutions, promote a culture of volunteering in society, set training and qualification plans, and follow up on evaluating training programs for activities conducted in the governorate.
- Coordinate with local councils, governorates, and competent ministries regarding the needs, capabilities, and resources of the governorate to ensure integration of efforts of member associations and civil institutions in providing services and contributing to solving community issues.
- Provide technical and legal support to associations and civil institutions within the governorate, observing the provisions of this Law.
- Hold an annual conference to evaluate the achievements of member associations and civil institutions and study the issues referred to it and discuss them.

Article (89):

Each regional union shall have a Board of Directors consisting of fifteen members for a term of four years, elected by its General Assembly.

Article (90):

Each sectoral union shall have a Board of Directors consisting of fifteen members for a term of four years, elected by its General Assembly.

A sectoral union shall consist of no less than fifteen Egyptian associations or civil institutions, or both, conducting or funding a common activity at the national level. It shall have a written statute and legal personality. Each association or civil institution may join the sectoral union once its legal personality is established according to its activity.

The Executive Regulations of this Law shall define the procedures for joining the union.



The sectoral union shall, within its competence, undertake the following:

- Implement programs or projects in cooperation with Egyptian associations and civil institutions under the same rules they adhere to.
- Create a database listing the associations and civil institutions, updated periodically.
- Take measures to enhance the efficiency of employees and volunteers, promote volunteering, set training and qualification plans, and follow up on evaluating training programs for activities it undertakes, observing the requirement of approval from the competent Minister for hiring foreign expertise or holding courses abroad.
- Coordinate with competent authorities regarding the needs, capabilities, and resources of associations and civil institutions to ensure integration of efforts and contribute to solving community issues.
- Provide technical and legal support to member associations and civil institutions.
- Hold an annual conference to evaluate the achievements of member associations and civil institutions and study and discuss referred topics.

No more than one sectoral union shall be formed nationwide for the same activity.

Article (91):

A General Union of Egyptian Associations and Civil Institutions shall be established, having legal personality, and its membership shall include the members of the boards of regional and sectoral unions. Its headquarters shall be in the capital of the Arab Republic of Egypt. The provisions applicable to associations in their dealings with foreign parties shall apply to the Union.

The General Union shall assume the following competencies:

- Establish pioneering projects at the national level to serve urgent issues in cooperation with associations and civil institutions.



- Conduct the necessary studies to define the role of associations and civil institutions in supporting and implementing development programs according to the social policies of the state and in coordination with governorates, local councils, and competent ministries.
- Organize technical and administrative preparation and training programs for employees and members of associations and civil institutions in coordination with regional and sectoral unions and associations and civil institutions. The use of foreign expertise or holding training courses abroad is prohibited except with the approval of the competent Minister.
- Document pioneering and successful experiences of associations and civil institutions and promote small and medium projects that help combat poverty and solve unemployment problems.
- Represent civil society institutions before government and non-government entities at the national, regional, and international levels with the approval of the competent Minister.
- Publicize the role of associations and civil institutions in promoting civil work and train volunteers to contribute to the activities of associations and civil institutions.
- Hold conferences and workshops necessary to enhance the capacities of associations, civil institutions, regional and sectoral unions.
- Prepare a comprehensive annual report on the achievements of associations and civil institutions throughout the year, including an evaluation of their capabilities and solutions for obstacles facing their work.
- Propose amendments to the legislation regulating civil work and issue the necessary decisions to achieve flexibility in its management.
- Coordinate programs and activities of regional and sectoral unions.

Regional and sectoral unions must join the General Union. The Executive Regulations of this Law shall define the procedures for joining, and the internal regulations of the Union shall determine the annual subscription fee.



The General Union shall be managed by a Board of Directors consisting of twenty-seven members, elected by its General Assembly for a term of four years. The internal regulations of the Union shall define the election system, taking into account geographic and sectoral representation.

Chapter Nine: Volunteering

Article (92):

Organizing volunteer work aims to encourage the spirit of initiative among members of society and their positive participation in various activities of public benefit, and to utilize their free time through volunteer work, while setting controls that ensure the protection of volunteers and the beneficiaries of volunteer work.

The Executive Regulations of this Law shall define the conditions for volunteering, the rules for protecting volunteers, the controls, the benefits they receive, and the beneficiaries of volunteer work.

Chapter Ten: Penalties

Article (93):

Without prejudice to any harsher penalty provided for in the Penal Code or any other law, crimes stipulated in this Law shall be punishable by the penalties set forth in this chapter.



Article (94):

A fine of no less than one hundred thousand Egyptian Pounds and no more than one million Egyptian Pounds shall be imposed on anyone who:

- Receives or sends, in their capacity as president, member, or employee of an association or civil institution, or any entity practicing civil work, whether this capacity is legitimate or claimed, funds from a foreign or local source or collects donations in violation of this Law. The court shall order the convicted person to return the funds received, sent, or collected, as the case may be, and these funds shall go to the Fund for Supporting Projects of Associations and Civil Institutions.
- Carries out any activity in violation of Article 45(3) of this Law.
- Violates the provisions of Article 15(c) and (d) of this Law.
- Engages in the activities of an association or civil institution despite a court judgment or administrative decision suspending its activity or dissolving it.
- Continues to practice civil work without adopting any legal form subject to this Law, despite being notified to regularize their status and the expiry of the period specified in the notice.

Article (95):

A fine of no less than fifty thousand Egyptian Pounds and no more than five hundred thousand Egyptian Pounds shall be imposed on:

- Any natural or legal person, other than the competent administrative authority, who grants licenses to any entity to carry out any activity within the purposes of civil society institutions.
- Anyone who deliberately prevents the administrative authority from monitoring or inspecting the association's work.
- Anyone who relocates the headquarters to a place other than the one notified and fails to inform the administrative authority within three months of the move. In case of repeat violation, the administrative authority may request the dissolution of the association before the competent court.



- Anyone who violates the provisions of items (a, b, e, f, g, h, j, k, l) of Article 15 of this Law.
 - Anyone who spends funds of civil society institutions for purposes other than those designated or in violation of laws and regulations.
 - Anyone who acts with funds of an association or civil institution that has been ordered or decided to be dissolved and liquidated, or issues a decision to that effect without a written order from the liquidator.
 - Any liquidator who distributes the funds of an association, civil institution, or union in violation of this Law.
-

Article (96):

The person responsible for the actual management of a legal entity shall be punished with the same penalties for acts committed in violation of this Law, if it is proven that they were aware of them and their breach of managerial duties facilitated the crime.

The legal entity shall be jointly liable to pay any financial penalties imposed under this Law along with those convicted of committing the offense.

Article (97):

In cases of conviction, in addition to the penalties set forth in Articles 94 and 95, the court may impose the following:

- Publish the judgment via traditional and electronic media at the expense of the convicted party.
- Confiscate funds seized in the crimes stipulated in Articles 94 and 95 and transfer them to the Fund, or impose an additional fine equal to their value if seizure is impossible or if they were transferred to a bona fide third party.
- In all cases, the court may order the closure of headquarters, prohibit receiving donations, and suspend activities for a period not exceeding one year.



Translation of the Executive Regulation of the Civil Work Law No. 149 of 2019

ترجمة اللائحة التنفيذية لقانون تنظيم
العمل الأهلي رقم ١٤٩ لسنة ٢٠١٩

15 March 2026


ANDERSEN

Issuance of the Executive Regulation for the Law Regulating Civil Work (Law No. 149 of 2019)

Preamble:

After reviewing the Constitution;

And Law No. 89 of 1960 concerning the Entry, Residence of Foreigners in the Territories of the Arab Republic of Egypt, and their Exit;

And Law No. 182 of 1960 concerning the Control of Narcotics, Regulating their Use, and Trafficking in them;

And Law No. 75 of 1963 concerning the Organization of the State Claims Authority;

And Law No. 118 of 1964 concerning the Establishment of the Central Agency for Organization and Administration;

And Law No. 42 of 1967 concerning Delegation of Competencies;

And the Law of Evidence in Civil and Commercial Matters issued by Law No. 25 of 1968;

And Law No. 91 of 1971 assigning the Ministry of War as the competent administrative body for the Association of Veterans and War Victims and its Branches in Egypt, and granting the Minister of War the powers granted to the Minister of Social Affairs in Law No. 32 of 1964 concerning Associations and Private Institutions and its Executive Regulations, regarding the aforementioned Association;

And the Judiciary Authority Law issued by Law No. 46 of 1972;

And the State Council Law issued by Law No. 47 of 1972;

And Law No. 53 of 1973 concerning the State General Budget;

And the Private Insurance Funds Law issued by Law No. 54 of 1975;

And Law No. 127 of 1981 concerning Government Accounting;

And the Central Auditing Organization Law issued by Law No. 144 of 1988;



And the Capital Market Law issued by Law No. 95 of 1992;

And the Child Law issued by Law No. 12 of 1996;

And Law No. 24 of 1999 imposing a tax for entry to theaters and other entertainment venues and amusement parks;

And the Anti-Money Laundering Law issued by Law No. 80 of 2002;

And the Labor Law issued by Law No. 12 of 2003;

And Law No. 10 of 2009 concerning Regulation of Supervision over Non-Banking Financial Markets and Instruments;

And Law No. 63 of 2014 concerning the Maximum Salary for Wage Earners in State Agencies;

And Law No. 141 of 2014 regulating Microfinance Activity;

And Law No. 8 of 2015 concerning the Regulation of Terrorist Entities and Terrorists Lists;

And the Anti-Terrorism Law issued by Law No. 94 of 2015;

And the Civil Service Law issued by Law No. 81 of 2016;

And the Rights of Persons with Disabilities Law issued by Law No. 10 of 2018;

And Law No. 22 of 2018 regulating Procedures for Seizure, Inventory, Management, and Disposal of Funds of Terrorist Groups and Terrorists;

And Law regulating Leasing and Factoring Activity issued by Law No. 176 of 2018;

And Law regulating the Use of Non-Cash Payment Methods issued by Law No. 18 of 2019;

And Social Insurance and Pensions Law issued by Law No. 148 of 2019;

And Law Regulating Civil Work issued by Law No. 149 of 2019;

And Law Regulating Missions, Scholarships, and Study Leaves issued by Law No. 149 of 2020;

And Law on Development of Medium, Small, and Micro Enterprises issued by Law No. 152 of 2020;



And the Central Bank and Banking Law issued by Law No. 194 of 2020;

And the Travel and Transportation Expenses Regulation issued by Presidential Decree No. 41 of 1958;

And the Executive Regulation for Associations and Nonprofit Institutions issued by Minister of Social Affairs Decision No. 178 of 2002;

And after obtaining the opinion of the Central Bank of Egypt;

And after obtaining the opinion of the Central Agency for Organization and Administration;

And after the approval of the Cabinet;

Based on the recommendation of the State Council;

Decided:

Articles of Issuance

Article (1):

With due regard to what is stated in the systems of associations established by law or based on international agreements concluded by the Arab Republic of Egypt, the provisions of the attached Executive Regulation concerning the Law Regulating Civil Work referred to shall apply.

Article (2):

The Executive Regulation for Associations and Nonprofit Institutions issued by Minister of Social Affairs Decision No. 178 of 2002 is hereby repealed, as well as any provision contradicting the provisions of the attached regulation.



Article (3):

This decision shall be published in the Official Gazette and shall come into effect the day following its publication.

Chapter One: Definitions

Article (1):

In applying the provisions of this Regulation, the definitions set forth in the Law Regulating Civil Work shall have the same meaning intended therein. In addition, the following words and phrases shall have the meanings indicated alongside each:

- **Law:** Law Regulating Civil Work referred to.
 - **Fund:** Fund for Supporting Projects of Associations and Nonprofit Institutions.
 - **Employee:** Anyone occupying a position in the approved organizational table of the unit by appointment, contract, transfer, secondment, loan, or promotion.
 - **Leadership Positions:** Head of the unit and general directors of the unit.
 - **Sub-units:** Subordinate units of the main unit.
-



Article (2):

All existing entities, subject to the provisions of the law, are obligated to complete the procedures for regularization of status in accordance with the provisions stated in this Regulation within a maximum period of one year from its effective date. The Unit and its relevant sub-units shall notify entities that have not regularized their status to expedite the procedures for regularization in accordance with the provisions of the law and this Regulation.

Entities that carry out licensed activities other than civil work, but have engaged in civil work or an activity falling under the purposes of associations, must regularize their status upon notification by the Unit.

Article (3):

The Unit and its sub-units are obligated to maintain a paper register and an electronic register on the designated form, recording the notifications of regularization submitted by registered civil society institutions.

Article (4):

The Unit and its sub-units are obligated to inventory the registered civil society institutions that have not submitted a regularization notification in accordance with the provisions of the law and this Regulation, either at the central level or at the governorate level as applicable.

Article (5):

All state authorities are obligated to notify the Unit and its relevant sub-units of the entities licensed under their jurisdiction that engage in civil work, regardless of their form or legal designation.



Article (6):

The Unit and its sub-units are obligated to inventory the unregistered entities that have not submitted a regularization notification in accordance with the provisions of the law and this Regulation on an ongoing basis at the level of each governorate, after obtaining the opinion of the concerned authorities.

They are also obligated to maintain an inventory register, both paper and electronic, on the designated form, containing a statement of all such entities, and to indicate in this register any action taken by the Unit, its sub-units, or these entities to regularize their status.

Article (7):

The regularization of the status of associations, nonprofit institutions, and federations registered with the Unit and its sub-units at the time of the law's enforcement, or registered after its enforcement and before this Regulation, shall be carried out by taking the following steps:

- The Board of Directors of the association or federation, or the Board of Trustees of the nonprofit institution, as applicable, shall review the entity's bylaws and prepare a draft amendment in accordance with the provisions of the law and this Regulation, taking into account the model bylaws attached to this Regulation.
- Regarding associations and federations, the Board of Directors shall convene an extraordinary general assembly meeting to consider the amendment of the bylaws. The bylaws, after being amended and approved by the general assembly and ratified by the Unit or relevant sub-unit, shall be the bylaws of the association or federation. Regarding nonprofit institutions, the amendment of their bylaws shall be carried out by their founder or by the person authorized to amend according to the establishment document.



- The Board of Directors of the association or federation, or the Board of Trustees of the nonprofit institution, as applicable, shall notify the Unit or sub-unit of the bylaw amendment using the designated form, attaching the following documents in both paper and electronic formats:
 - Minutes of the Board of Directors meeting in which the draft bylaw amendment was proposed in the form presented to the extraordinary general assembly, or the amendment made by the founder of the nonprofit institution or the person authorized to amend according to the establishment document.
 - Minutes of the extraordinary general assembly meeting in which the draft bylaw amendment was approved, indicating the articles that were amended.
 - Minutes of the founding meeting of the nonprofit institution or its Board of Trustees in which the draft bylaw amendment was proposed.
 - Two copies of the bylaws after amendment.
-

Article (8):

The regularization of specialized federations licensed at the governorate level shall be achieved by merging them into the specialized federation established in accordance with the provisions of the law and this Regulation through notification to the Unit using the designated form.

The mentioned specialized federation may form a provincial office to conduct its activities. The formation of the office shall be issued by a decision of the federation's Board of Directors indicating the names of its members, their competencies, and the office address. The Board of Directors is obligated to notify the Unit of this information.



Article (9):

The Unit and its sub-units, as applicable, are obligated to mark the regularization of status on the margin of the registry of the association, federation, or nonprofit institution, after obtaining the opinion of the concerned authorities. The notification shall not produce legal effects unless it includes all required data and documents in accordance with the provisions of the law and this Regulation.

Article (10):

The regularization of foreign non-governmental organizations and entities shall be based on a notification submitted by the organization or entity to the Unit using the designated form, attaching the following documents:

- Documents specified in Article (108) of this Regulation.
- Certified copy of the organization's or entity's founding document abroad, or the permit granted for operation in Egypt as a branch of a foreign organization.
- Basic information of employees (foreigners – Egyptians – dual nationality) in the organization or entity's branch in Egypt:
 - Full name and a copy of national ID or passport.
 - All nationalities held, including the one of residence abroad.
 - Residence in Egypt and owned real estate or investment properties in Egypt – if any – for non-Egyptians.
 - Position held within the organization or entity (whether permanent, temporary, volunteer, or expert) and the official permit granted to foreigners to work in the organization or entity.
 - Any other positions held in Egypt aside from work in the organization or entity.
 - Employment dates in the parent organization and its branch in Egypt.
 - Criminal record for Egyptian employees in the organization or entity.



- Declaration from the legal representative that none of the employees in the branch in Egypt has previously been listed on terrorism lists.
 - Certified copies of all cooperation agreements entered into by the organization or entity with any party within Egypt, with a brief report on the results of each.
 - Sources of funding of the organization or entity in full detail and bank account numbers in Egypt.
 - Real estate, movable, and other properties owned or held by the organization or entity in Egypt.
 - Activities, programs, and events carried out or being carried out by the organization or entity in Egypt.
 - Internal regulations of the organization or entity operating in Egypt.
-

Article (11):

The regularization of status of Egyptian entities not registered with the Unit or any of its sub-units shall be carried out based on a notification directed to the Unit or relevant sub-unit, as applicable, for the establishment of an association or nonprofit institution using the designated form for this purpose, attaching the following documents:

- Founding documents specified in the law and this Regulation.
 - Statement of the entity's activities, sources of funding, programs, protocols, memoranda of understanding, and any other cooperation agreements, whatever their designation, according to the designated form.
 - Founding documents file in both paper and electronic format.
-



Article (12):

For legal persons, the legal representative of the entity, according to the legal system under which it was established, is obligated to implement the provisions of the law and this Regulation.

Article (13):

If entities do not regularize their status in accordance with the provisions of the law and this Regulation, the authority issuing the license or permit for the entity's activity must cancel the license or permit issued to it; otherwise, the Ministry responsible for associations and civil work may resort to the competent Administrative Court to issue its ruling to dissolve the entity immediately.

Chapter Three: Associations

Section One: Establishment of Associations

Article (14):

The establishment of an association shall be based on a notification submitted by a representative of the founding group to the Unit or relevant sub-unit, as applicable, using the designated form, complete with all documents. The notification shall not produce legal effects unless it includes all the following data and documents:

- Documents specified in Article (8) of the law.
 - Evidence of payment of a fee of two thousand Egyptian pounds for registering the association's bylaws in the special register, the proceeds of which shall accrue to the Fund.
 - Evidence of legal residence for non-Egyptians.
 - Code of conduct for the association's employees.
-



Article (15):

To establish an association, it must have a suitable headquarters for managing its activities in Egypt. For the headquarters to be considered suitable, the following conditions must be met:

- It must have an appropriate entrance allowing access without obstruction.
 - The headquarters must not be designated for any activities other than civil work activities subject to the provisions of the law and this Regulation.
 - At least one room must be allocated as an office for managing the association in case there are other licensed civil activities conducted within the same headquarters used for the association's management.
-

Article (16):

Non-Egyptians with permanent or temporary legal residence in Egypt may participate in the association's membership or board, not exceeding 25% of the total members.

Approval by the Unit or relevant sub-unit, as applicable, shall be issued within sixty days of receiving the request, after reviewing the concerned authorities regarding the names and data of these foreigners, taking into account the founding membership requirements in the law and this Regulation. Their membership ends upon the expiration of their legal residence period.

Article (17):

Subject to reciprocity, the competent minister, after the approval of the Ministry of Foreign Affairs and concerned authorities, may authorize any foreign community in Egypt to establish one association per community for matters concerning its members. At least fifty members must apply for registration, taking into account the other conditions and procedures in the law and this Regulation regarding registration of associations and their operating system.



Article (18):

The founders shall be responsible for all expenses necessary to establish the association and any resulting obligations. If the bylaws of the association are registered, they may recover the expenses approved by the general assembly after ratification by the association's Board of Directors.

Article (19):

A database shall be established at the headquarters of the competent ministry, in coordination and cooperation with the concerned authorities, to register all civil society institutions subject to the provisions of the law, their activities, programs, sources of funding, and other necessary matters. Each institution shall have a unique number nationwide in the database, which shall include the following data:

- Names of civil society institutions subject to the law.
- Statement of the general assembly members and Board of Directors of the association or founders and Board of Trustees of the nonprofit institution, as applicable.
- Fields of work, main and secondary activities, existing programs, sources of funding, geographic scope, and management center.
- Bylaws.
- Internal regulations.
- Annual budget.
- Statement of employees and their positions.
- Statement of beneficiaries of civil society institutions' services.
- List of volunteers in civil society institutions.
- Statement of protocols, cooperation regarding foreign non-governmental organizations, memoranda of understanding, and any other cooperation agreements, whatever their designation.



- Any other data issued by a decision of the competent minister.
 - The competent minister shall issue a decision determining the method of securing the database, rules for maintaining confidentiality of data and information, employees authorized to handle the database, persons entitled to access it, and the authorities linked to the database.
-

Article (20):

The procedures followed for amending the association's bylaws shall be the same as those followed for its establishment, in accordance with the provisions established in the law and this Regulation.

Article (21):

Any concerned party has the right to review the summary of the association's bylaws registration and obtain a certified copy thereof from the Unit or relevant sub-unit, as applicable, according to the following procedures:

- The concerned party submits a written request to the Unit or relevant sub-unit specifying the reason for the review request. The request shall be marked to allow the applicant to review it after paying a fee of fifty Egyptian pounds, the proceeds of which accrue to the Fund.
 - The Unit or relevant sub-unit, as applicable, shall enable the applicant to review the summary of the bylaw's registration immediately upon submission of the request.
 - If the applicant wishes to obtain a certified copy of the summary of the bylaw's registration, they must provide proof of payment of a fee of two hundred Egyptian pounds, increased annually by 10% not exceeding five hundred pounds, the proceeds of which accrue to the Fund. The Unit or relevant sub-unit, as applicable, shall deliver the certified copy to the applicant no later than the following day after submitting the request.
-



Article (22):

Natural or legal persons, Egyptian or both together, may launch or implement an initiative or campaign to execute a specific civil work activity authorized for associations, based on a permit issued by the head of the Unit after approval of the concerned authorities within sixty working days from the date of submitting the permit request to the Unit, using the designated form and attaching the following documents:

- Name and details of the permit applicant:
 - Natural person: (Name – National ID – Job or Profession – Place of Residence – Criminal Record – Declaration of Non-inclusion on Terrorist Lists).
 - Legal person:
 - Name of the legal entity and main headquarters address.
 - Legal license under which it operates.
 - Details of the legal representative and board members (Name – National ID – Nationality – Job or Profession – Place of Residence – Criminal Record – Declaration of Non-inclusion on Terrorist Lists).
 - Declaration of non-inclusion of the legal person on terrorist entity lists.
 - Official website (if any).
- Person responsible for the initiative or campaign, or the legal representative, as applicable.
- Description of the initiative or activity and its objective, in agreement with the objectives and activities authorized for associations.
- Amount and sources of funding.
- Geographic scope of the initiative or campaign.
- Targeted groups.
- Means of promoting the initiative or campaign.



- Draft project contract, cooperation protocol, or agreement to be signed with partner entities (if any).
- Implementation plan of the initiative or campaign.
- Designation of the entity to receive remaining funds after completion or cancellation of the initiative or campaign, ensuring the entity is subject to the law and this Regulation and aligns with the initiative's purposes. If no other entity is specified or cannot receive the funds, they shall accrue to the Fund after board approval.

The execution period shall not exceed one calendar year and may be renewed after Unit approval.

Article (23):

The Unit shall issue a letter addressed to a bank subject to the Central Bank of Egypt in the name of the initiative or campaign. Expenditure from these funds is prohibited except for its purposes, and all related funds must be received through this account.

Article (24):

The person responsible for the initiative or campaign, or the legal representative, as applicable, must provide the Unit with all supporting documents for the implementation of the initiative or campaign, its funding sources, and expenditure, supported by documents and monthly bank statements.

Article (25):

In all cases, no activity may be announced or carried out without obtaining a permit from the head of the Unit for implementing the initiative or campaign, and from the concerned authority if the activity requires a license from another authority.



Article (26):

The Unit may cancel the initiative or campaign in case of violation of the issued permit, after approval of the competent minister, following notification to the responsible person or legal representative by registered mail with acknowledgment of receipt, including a detailed statement of violations and failure to correct them within the period specified by the Unit.

Chapter Three: Association

Section Two: Association Purposes, Rights and Obligations

Article (27):

After acquiring legal personality, the association may undertake any activity that achieves the purposes specified in its bylaws exclusively, taking into account the State's developmental plans and community needs.

Article (28):

Without prejudice to the prohibitions in Article (15) of the law, associations may submit a request to the Unit or relevant sub-unit, using the designated form, to conduct any activities in border areas defined by a Prime Ministerial decree, provided the request includes the following data and documents:

- Activity to be conducted and its purpose.
- Duration of the activity.
- Location of the activity.
- Criminal record of those executing the activity.
- Sources and amount of funding for the activity.



- Partner entities (if any).

The head of the Unit shall issue the permit within sixty working days after reviewing the governor's opinion and approval of the concerned authorities, including the authorized activity, duration, funding amount and sources, and partner entities (if any).

Article (29):

The association is prohibited from announcing or conducting any activities listed in its bylaws requiring a license from any authority before obtaining such license. It is also prohibited from allowing others to conduct or announce any of these activities at its headquarters or affiliated locations without obtaining a permit from the competent authority.

Article (30):

Any member of the association has the right to withdraw from membership at any time by notifying the Board of Directors through registered mail with acknowledgment of receipt or any other method stipulated in the association's bylaws. The withdrawing member may retract the decision within fifteen working days from the date of notification; otherwise, the member is considered withdrawn from the notification date.

The association is obligated to take necessary measures to remove the member from the membership register and notify the Unit or relevant sub-unit, as applicable.

This does not affect the association's right to claim any dues from the member by registered mail specifying the type, value, and method of fulfillment. If unpaid, the association shall take legal measures to enforce payment from the withdrawn member.



Article (31):

The association may join, affiliate, participate, or cooperate in any form with a local association, authority, or organization in practicing a civil activity that does not conflict with its purposes, after approval of the Board of Directors and notification to the Unit or relevant sub-unit, as applicable, using the designated form, including in particular the following data:

- Name of the association, authority, or local organization intended to join or affiliate with, and statement of its main and secondary activities.
 - Headquarters of the association, authority, or local organization.
 - Activity or primary purpose of the association seeking to join.
 - Activity in which the association will join, affiliate, participate, or cooperate and the extent of its relation to other activities of the association or the local authority or organization.
 - Statement of the Board members of the association, authority, or local organization.
Conditions for joining, affiliating, participating, or cooperating with the local entity:
 - There must be a tangible positive return from joining, affiliating, participating, or cooperating.
 - The local entity must have prior experience in the association's field of work.
 - The local entity must conduct its activities legally.
-

Article (32):

An association wishing to join, affiliate, participate, or cooperate with a foreign association, authority, or organization to practice a civil activity not conflicting with its purposes, after approval of its general assembly, may submit a request to the Unit using the designated form, attaching the following data and documents:

- Bylaws of the association wishing to join.
- Budget certified by a legal accountant for the last fiscal year of the association.



- Justifications for joining, affiliating, or participating, as applicable, with statement of resulting financial obligations.
- Activity in which the association will join, affiliate, or participate and its relation to its activities.
- Statement of the foreign organization, authority, or association intended for joining or affiliation including:
 - Main and secondary activities.
 - Headquarters where the activity will be practiced.
 - Legal license in its country.
 - Board members' data (name – nationalities of each).
 - Official website (if any).
- Conditions for joining, affiliating, participating, or dealing with the foreign entity:
 - Not to carry out any activity threatening Egyptian national security.
 - Not to be listed as a terrorist entity internationally or locally.
 - There must be tangible positive return from joining, affiliating, participating, or dealing.
 - The foreign entity must have prior experience in the association's field.
 - The foreign entity must conduct its activities legally.
 - The permit is issued by the head of the Unit after approval of the competent minister and concerned authorities within sixty days of submitting the request, or within ten working days if the association proves prior approval by the Ministry of Foreign Affairs for the same project, based on a report from the Unit or sub-unit, regarding its financial and administrative status.



In all cases, no action for joining, affiliating, participating, or cooperating with a foreign organization may be taken without obtaining the permit.

Article (33):

Associations registered under the law may open branches abroad, provided they submit a request to the Unit including the following data and documents:

- Registration decision of the association or nonprofit institution.
- Bylaws.
- Budget certified by a legal accountant for the last fiscal year.
- Statement of activities to be practiced abroad, consistent with the activities in the bylaws.
- Statement of budget allocated by the main center for the foreign branch.
- Data of the association's representatives responsible for conducting activities abroad.
- Any other data requested by the Unit.

In all cases, the association may not open the branch before obtaining a permit from the competent minister based on a report from the Unit or relevant sub-unit about financial and administrative soundness and after approval of the concerned authorities.

The association must provide the Unit with the legal authorization for operating abroad according to the country's law within sixty days of starting activity, certified by the Egyptian Ministry of Foreign Affairs.

The Unit notifies the Ministry of Foreign Affairs to inform the Egyptian embassy or representative in the relevant country.



Article (34):

Provisions applicable to foreign non-governmental organizations under the law and this Regulation apply to any branch of the association opened abroad, which must comply with these provisions.

Article (35):

Associations wishing to allocate facilities for housing children, elderly, chronically ill, or other persons needing social care or persons with disabilities, must submit a request to the authority responsible for the housing activity using the designated form, including the following data and documents:

- Type of institution or home, purpose of establishment, served categories and ages, and geographic scope.
- Internal regulations of the institution or home.
- Proof of financial adequacy of the association or nonprofit institution to conduct the activity.
- Certificate from the Unit or relevant sub-unit confirming that the institution or home falls within the association's activity fields in the bylaws.
- Names of board members or supervising committee and employees with the following data: name – national ID – nationality – job/profession – residence – criminal record – declaration of non-inclusion on terrorist lists.
- Compliance with other conditions, documents, and procedures issued by ministerial decision for each activity.

The competent authority shall issue the permit within sixty days based on the report from the Unit or sub-unit regarding absence of financial, administrative, or technical violations.

The association must open a separate bank account for the licensed activity in a bank under Central Bank supervision.



Article (36):

The competent authority may cancel the issued permit under Article 35 in the following cases:

- Violation of permit conditions.
- Violation of laws and regulations governing the institution or home.
- Proven harm to residents.
- Lack of financial or administrative capacity to manage the home.

After consulting concerned authorities, it may propose to the competent minister to appoint a temporary committee to manage the activity, consisting of at least three and no more than seven members with at least one-third experienced in the activity, for a period not exceeding six months, renewable once. Signatures of the committee chair and one member are authorized for the independent activity account.

Article (37):

The association's Board of Directors, within its capabilities, shall provide the necessary funds to manage the activity if the dedicated account lacks resources.

Additional financial support may be provided through the Fund based on the activity committee's request and Fund Board approval if the association has insufficient resources.

Article (38):

At the end of its term, the committee submits a report to the competent authority on completed work and feasibility of continuing the activity or canceling the permit. The chair and members are financially, administratively, and technically responsible during their term.



Article (39):

Subject to Articles 10(3) and 10(4) of the law, the association must open a bank account in a bank under Central Bank supervision. The association may have multiple accounts for its activities in the same bank.

All spending and fund receipt must be through these accounts only.

If annual revenue or expenditure exceeds five million Egyptian pounds per the last approved budget, the association may open accounts in other banks after approval from the Unit or sub-unit, as applicable.

Article (40):

Founders and members of civil work institutions are prohibited from using any bank accounts other than those supervised by the Unit or sub-unit to receive revenues, donations, commissions, or transfers related to the institution's activities or its affiliated legal entities to generate profit contrary to Article (15) of the law.

Article (41):

Without prejudice to the provisions of anti-terrorism and anti-money laundering laws, the association, in order to achieve its purposes and support its financial resources, has the right to receive cash funds from within the Republic from Egyptian natural or legal persons or from foreign non-governmental organizations authorized to operate in Egypt according to the provisions of the law, provided that these funds are deposited in its bank account and recorded in its registers.

The association shall allocate and spend these funds for their intended purposes and provide semi-annual bank statements and a technical report detailing the expenditures and activities. The Unit or relevant sub-unit must be notified of receipt of funds within three months from the date of receipt using the designated form.

In all cases, cash funds exceeding five hundred Egyptian pounds or equivalent in any other foreign currency may only be received via bank check or any banking procedure through a bank under the supervision of the Central Bank, without prejudice to the limits set by the executive regulations of the law organizing non-cash payment methods.



Article (42):

Without prejudice to international agreements ratified by Egypt, and by way of exception to paragraph (k) of Article (15) of the law, the association may accept funds, grants, and donations from Egyptian or foreign natural or legal persons from outside the country, or from foreign natural or legal persons inside the country, provided these funds are deposited in its bank account only, recorded in its registers, and the Unit is notified within thirty working days from the date of receipt using the designated form, including the following data and documents:

- Name and data of the donor:
 - Natural person: (name – nationality – identification – job or profession – residence).
 - Legal person:
- Name of legal entity and main headquarters address.
- Legal license under which it operates.
- Data of the legal representative and board members (name – nationalities – date of work with donor).
- Official website (if any).
- Activity practiced by the person or foreign entity or its purposes.
- Amount of funds received by the association.
- Board of Directors' resolution approving acceptance of funds.
- Letter from donor stating the value and purpose of the grant.
- Association's final accounts for the last financial year.
- Project contract, cooperation protocol, or agreement to be signed with the donor (if any).



- Description of project or activity to be implemented and its purpose.
 - Study submitted to the donor with an official Arabic translation.
 - Estimated budget of the project or activity allocated by expenditure items.
-

Article (43):

The Unit, after consulting concerned authorities, has the right to object to the acceptance or receipt of funds within sixty working days from the date of receiving the notification with all data and documents.

If no objection is made within this period, it is considered approved.

The association is notified of approval or rejection within five working days from the issuance of the objection or approval decision, or upon expiration of the sixty-day period, whichever comes first.

Article (44):

The association must, within five working days of notification of disapproval by the Unit, contact the bank where the grant is deposited with a letter certified by the Unit or relevant sub-unit to take measures to return the funds to the donor and provide supporting documents to the Unit or sub-unit.

Article (45):

All banks under the supervision of the Central Bank are obliged to return the funds to the donor within five working days from receipt of the return letter.



Article (46):

The association may accept in-kind donations from Egyptian natural or legal persons or foreign non-governmental organizations authorized to operate in Egypt according to the following procedures and conditions:

- These funds must be necessary to serve the association or its activities in the bylaws.
 - The activity must be licensed by the competent authority.
 - The quantity of funds must be commensurate with the size and activity of the association.
 - The Unit or relevant sub-unit must be notified within fifteen days from the date of receipt using the designated form.
-

Article (47):

Without prejudice to the conditions in the previous article, the association may accept in-kind funds from Egyptian or foreign natural or legal persons from outside the country, or foreign natural or legal persons from inside the country according to the following procedures:

- Register the in-kind funds in its stores upon receipt and record in its registers.
- Submit a request to the Unit within thirty working days from receipt using the designated form, attaching the following documents:
 - Certified copy of license to operate the activity designated for the donation.
 - Clear copy of shipping bill, invoice, or transport certificate confirming shipment or purchase from free zones, and all other customs documents.
 - Specify shipping port, arrival port, and source entity if in-kind donation is from abroad.
 - Description of shipment, quality, quantity or number, purpose, and beneficiary categories.



The Unit, after consulting concerned authorities, may object within sixty working days from submission of the request; if no response, approval is assumed.

Article (48):

The association may request customs exemption for gifts, donations, imported equipment, machines, devices, production supplies, and vehicles by submitting a request to the Unit or relevant sub-unit using the designated form.

If it is confirmed that the items are necessary for the association's activity, the competent minister shall refer the request to the Minister of Finance for presentation to the Prime Minister to issue an exemption decision.

The request must include a pledge by the Board to pay taxes and customs duty if exemption is denied, or to re-export the items.

Article (49):

The association may send or transfer funds of any nature to persons or organizations abroad after approval of the competent minister only and after consulting concerned authorities within sixty working days from submitting the request to the Unit using the designated form, including the following data and documents:

- Name and data of recipient:
 - Natural person: (name – nationality – ID – job or profession – residence).
 - Legal person:
- Name, main headquarters, and nationality.
- Legal license under which it operates.
- Data of legal representative and board members (name – nationalities – date of work with donor).
- Official website (if any).



- Activity practiced by the person or foreign entity or its purposes.
- Amount of funds to be sent and reasons for sending.
- Board or general assembly resolution approving the transfer in accordance with the association's bylaws.
- Association's final accounts for the last financial year.
- Project contract, cooperation protocol, or agreement with the recipient entity (if any).
- Description of project or activity to be implemented and its purpose.
- Feasibility study submitted by the recipient entity in Arabic.
- Estimated budget for the project or activity distributed by expenditure items.

Exempted from this are books, publications, scientific and technical magazines, subscription fees, scientific conference fees, and obligations related to external contracts concerning activities listed in the association's bylaws.

Article (50):

The association may, with authorization from the Unit or relevant sub-unit, collect donations from inside the Republic from Egyptian or foreign natural or legal persons authorized to operate in Egypt according to the law, through banks, money collection companies, SMS, electronic distribution channels, charity events, charity markets, exhibitions, matches, collecting money via stamps or blank receipts or donation boxes, or by any other means that may be added by decision of the competent minister.



Article (51):

To grant associations a license to collect donations, the following conditions must be met:

- No financial, administrative, or technical violations attributed to the association.
 - Completion of liquidation of any previously issued collection license, if any, provided it did not result in serious violations unless such violations are rectified.
 - The collection request must be for one or more activities of the association as defined in its bylaws.
-

Article (52):

To grant licenses for collecting funds through charity events, the following conditions apply:

- The request must include a statement of the number of tickets and their categories, ensuring that the number of stamped tickets does not exceed the venue capacity according to lists prepared by the venue and attached to the license application.
- The applicant must provide proof of preliminary agreement on the venue and date.
- A proposed budget showing expected revenues and expenses, ensuring administrative and other financial costs, including taxes or fees on charity events organized by registered associations, do not exceed 65% of revenues.
- If the event is under the sponsorship of a certain entity or person, the applicant must provide proof of acceptance.
- Subcontracting is prohibited; ticket distributors' commissions must not exceed 15%, and agreements on a fixed percentage of revenue void the license.
- Agreements with the venue to reserve areas are prohibited; only stamped tickets by the Unit are allowed.
- The license may permit additional collection methods such as auctions or raffles. 8- 25% of total revenues must be allocated to charitable work in accordance with Law No. 24 of 1999.



- Free invitation tickets must not exceed 5% of paid tickets, with a maximum of 50 invitations, and one ticket per person.
- One charity event per year is exempt from fees.
- If advertisements in the event program create financial rights, the Unit must be notified with copies of agreements for review.
- Each ticket must show serial number, licensee name, venue, date, ticket price, license number, and be stamped and signed by authorized Board representative and Unit representative. Ticket categories cannot be modified without approval.
- The licensee must maintain proper documentation of ticket distribution, revenue collection, and deposit to the bank, and allow Unit review during settlement.
- Funds must be deposited immediately in a dedicated bank account and recorded separately in association accounts.
- The Unit may assign staff to attend the event, inventory unsold tickets, ensure compliance with license conditions, and record results in a report filed with the Unit.
- Within sixty days after the event, the licensee must submit a statement of revenues, expenses, and net proceeds for review, with a settlement report signed by the Board and Unit representative, including destruction of unsold tickets.

Article (53):

To grant licenses for collection via charity markets and exhibitions, the following conditions apply:

- The license request must include the date, venue, detailed list of goods for sale, unit price, item numbering, and be accompanied by original and copy lists stamped by the licensee and issuing authority, with a report signed by authorized representatives.
- Entry to the market may be free or nominal, following ticket procedures as in charity events.



- Each item must have a tag with number, type, and price, stamped by the licensee.
- Sales proceeds must be collected via POS machines, recorded in a dedicated bank account; buyers must receive a receipt detailing item specifications.
- Receipts must clearly list items and prices, signed by the collector.
- No items outside the approved lists may be sold.
- A separate account must be maintained for collection proceeds.
- Unsold items must be inventoried at the end of the market; a report signed by authorized representatives and Unit staff must be prepared.
- Unsold items must be added to association stores via an official addition request.
- If multiple associations participate, no association's share of collection may exceed 50% after administrative expenses, provided conditions of Article 51 apply and participating associations are listed in the license.
- If licensed association allocates space for individuals' products, the rent must be included in the license budget.

Article (54):

To grant licenses for bank-based collection, the request must include:

- Written approval from the bank specifying the account for collection, exclusively for licensed purposes, with details of license duration, bank name, geographic scope, and purpose.
- Administrative and bank collection fees must not exceed 20% of revenues.



Article (55):

To grant licenses for SMS or collection company-based collection, the request must include:

- Company approval and contract between the association and the service company.
 - Request specifying license duration, number used, and purpose of collection.
 - A dedicated bank account must be opened for direct transfer from collection companies, with written bank approval attached.
 - Administrative and collection fees must not exceed 20% of revenues.
 - The bank account number must be included in the license.
-

Article (56):

The association may collect donations as follows:

- Central or multi-governorate associations submit requests to the Unit, others to the relevant sub-unit, at least sixty days before collection, including Board approval, activities or project for proceeds, collection method, duration, and geographic scope.
 - The Unit or sub-unit must decide within thirty working days if all documents are complete.
 - A license is issued specifying approved collection methods, duration, and scope. Participating associations must be listed in the license.
-

Article (57):

The licensed association may not modify the purpose, collection methods, or expenditure of collected funds except with prior approval of the issuing authority, limited to two amendments per license term. Exceptions apply for emergencies, disasters, and national initiatives.



Article (58):

The license is valid for one year and a maximum of twelve months. The Unit or sub-unit may grant an additional license within the same period for another event or charity market.

Article (59):

The association may withdraw funds from the licensed account during the collection period to be used for the designated activity, provided the license allows such withdrawal.

Article (60):

The licensed association must complete the final settlement with the issuing authority within sixty days of license expiration. Failure to do so may result in a one-year suspension of collection licensing.

Article (61):

The Unit may, in the interest of public welfare, issue a new license to the association before the completion of the liquidation of a previous license. The new license shall take effect the day following the expiration of the first license, provided the association completes the liquidation of the first license within sixty days of its expiration; otherwise, the Unit may cancel the current license.

Article (62):

Without prejudice to the responsibility of the association's Board of Directors that collected funds before others, the proceeds of funds collected without a license, or collected under a license that has been revoked, shall be transferred to the Fund upon issuance of a judicial ruling to that effect.



Article (63):

Anyone issuing a public invitation to collect monetary or in-kind donations, other than nonprofit organizations, must notify the Unit within three working days from the date of issuing the invitation using the prescribed form, providing:

- Details of the applicant:
 - Natural person: name, national ID number, occupation or profession, residence, criminal record, declaration of non-inclusion on terrorist lists.
 - Legal entity: name, main address, legal authorization to operate, legal representative and board members' details (name, national ID, nationality, occupation, residence, criminal record, declaration of non-inclusion on terrorist lists), official website if available.
 - Purpose of the collection.
 - Duration and proposed collection method.

Proceeds from such collections may not be used except after obtaining authorization from the Head of the Unit within fifteen working days from submission of the request after the approval of the relevant authorities. In all cases, the authorization period shall not exceed one calendar year and may be renewed once only. Collections must be carried out through banks, money collection companies, or any other collection method added by ministerial decision.

Article (64):

The authorized person must submit to the Unit, within fifteen days from the end of the authorization period or the completion of the collection purpose, whichever comes first, a detailed statement of total collections and their expenditure with supporting documents.



Article (65):

Any funds collected without authorization, or in violation of the issued authorization, shall revert to the Fund upon a judicial ruling. Likewise, remaining funds after achieving the collection purpose, or if the purpose could not be achieved, shall revert to the Fund unless the authorization specifies a recipient entity.

Article (66):

The association must maintain the following documents and records at its headquarters in both paper and electronic forms:

- Bylaws.
- Membership and subscription register including founders and members' full names, titles, ages, nationalities, professions, national ID numbers, workplaces, residences, date of joining, and phone numbers.
- General Assembly meeting register.
- Board of Directors meeting register.
- Income and expense register.
- Bank, Fund, and custody registers.
- Registers detailing all association assets, whether real estate (land, buildings) or movable (vehicles, equipment, devices, materials, etc.).
- In-kind donations register.
- Foreign funding register.
- Cooperation agreements and contracts with non-Egyptian parties domestically or abroad.
- Valuable ledger books.



These records must follow the models attached to these regulations. They must be stamped by the Unit or sub-unit before use, numbered, and stamped with the association seal. If no officer is designated in the bylaws to verify the accuracy of the records, the Board of Directors shall appoint one by resolution; otherwise, the Chairperson of the Board is responsible. Additional records may be maintained according to activity needs under the same controls.

Article (67):

Any member requesting access to association records or documents must submit a written request to the Chairperson of the Board or their delegate, specifying the records and purpose. The Chairperson or delegate shall review and respond within two working days.

Article (68):

The association must register its data in the Associations Database and update it monthly. It must also record project details, funding sources, amounts, cooperation formats, and execution status within one month from project or grant approval. Additionally, data must be updated within one month of annual ordinary or extraordinary General Assembly meetings, and after budget approval.

Article (69):

The association must observe governance principles in its bylaws and internal regulations, including rule of law, transparency, equality, effectiveness, efficiency, and accountability. It must have a strategic vision. The bylaws or internal regulations must include, at minimum:

- Policies for accurate disclosure and transparency.
- Controls to ensure all General Assembly members exercise their rights without discrimination.
- Encouragement of stakeholder participation in monitoring activities.
- Election of Board members by secret ballot of the General Assembly.



- Definition of Board powers, with other matters reserved for the General Assembly.
- Accurate and continuous monitoring of member data.
- Commitment to sound management of human, financial, and other resources.
- Procedures ensuring proper documentation and classification of records and information.
- Written procedures protecting human resources from unprofessional practices.
- Independent and objective internal audit.
- Policies, procedures, and internal regulations ensuring clear instructions covering all employee rights.
- Mechanisms for reporting use of resources and Board accountability for decisions or failure to achieve objectives.
- A complaint system.
- Use of accepted and approved accounting and auditing methods in accordance with Egyptian accounting standards.

Article (70):

The association must act with integrity in providing services to its target beneficiaries, ensuring high-quality services. The association must uphold transparency and credibility in all dealings with government, employees, beneficiaries, partners, and other stakeholders, except regarding personal or private information.



Article (71):

A member of the Board of Directors must disclose any personal interest that may result from a decision made by the Board. In such cases, the member is prohibited from attending the session while the matter is under discussion.

An interest is considered personal if the decision or refusal leads to a direct or indirect material or moral benefit for the member, their spouse, children, or relatives up to the second degree.

A Board member is prohibited from participating in projects implemented by the association, as well as from participating in companies or funds established by the association, whether individually or jointly with others.

Article (72):

The Board of Directors must have a publicly declared strategic vision for managing the association's resources and achieving its objectives through the activities listed in its bylaws.

Article (73):

The association must establish a Board or committee to manage activities of hospitals, schools, and other operations. Each activity must have its own human resources, procurement, disciplinary, and financial regulations specifying who is authorized to sign financial transactions among the activity managers. These regulations may be separate or part of the internal regulations and must be approved by the association's Board of Directors.

Article (74):

The competent minister alone may, in cases of violations of Articles (24, 25, 27) of the law, issue a decision to suspend the association's activities after the following procedures:

- The Unit or sub-unit, as appropriate, must issue a written warning to the association detailing the alleged violation, the legal consequences, and the period allowed for rectification, not less than fifteen days.



- If the period expires without response or rectification, or if the association's response does not provide documented proof that it did not commit the alleged violations, the following legal procedures apply:
- Submission to the competent minister to suspend the association's activities for a period not exceeding one year.
- Filing a request with the competent court for dissolution of the association or its Board of Directors or Trustees, with notification to the relevant branch of the State Litigation Authority within fifteen days from ministerial approval.

The Unit or sub-unit may request the Public Prosecution to issue a temporary restraining order against the Board to preserve donated funds and ensure continuity of the association's activities.

Upon issuance of such an order, the Unit or sub-unit may propose to the competent minister the appointment of a committee of at least three and no more than seven members, at least one-third of whom have expertise in the activity, to manage only the tasks specified in the committee formation decision.

The Unit or sub-unit must approve the signature of the committee chairperson and one member for transactions on the association's bank accounts within limits specified in the committee's mandate.

The committee shall submit a report at the end of its term, and its members shall be financially, administratively, and technically responsible for the association during their tenure.

Article (75):

The competent minister shall issue a decision designating administrative representatives authorized to enter the premises of nonprofit organizations or their branches after notifying them, for the purpose of monitoring activities and reviewing records and documents for compliance or providing technical support.



Administrative representatives must:

- Carry an official identification card issued by their employer.
- Carry an approved itinerary specifying the association, purpose, and duration of the visit.
- Sign the visit log at the association's premises.
- Coordinate the review schedule in advance with the association.
- Adhere to professional codes of conduct during the visit.

Based on an official complaint, representatives may enter without prior notice, provided the visit is conducted by a committee of at least three members. All activities falling under the objectives and fields of associations are subject to administrative oversight, even if carried out by other legal entities not formally established under the law.

Article (76):

To support its financial resources and achieve its objectives, the association may:

- Establish service and productive projects.
- Organize various types of events.
- Establish charitable markets.
- Hold exhibitions.
- Conduct sports matches in all games and athletic activities.
- Establish or participate in establishing charitable companies or investment funds linked to its activities, with prior approval of the competent minister and after consulting relevant authorities. Profits and returns must be spent on social or charitable purposes through nonprofit organizations.
- Conduct any other activities with prior approval of the competent minister after consulting relevant authorities.



The association may reinvest these returns or any surplus from ordinary revenue into instruments ensuring a stable source of income, such as deposits, treasury bills, government bonds, or certificates issued or guaranteed by accredited banks. The association is strictly prohibited from engaging in financial speculation.

Article (77):

If the association issues a decision that the Unit or sub-unit deems contrary to the law, these regulations, or the association's bylaws, the Unit must request the association, by registered letter with acknowledgment of receipt, to revoke the decision within thirty working days, specifying the reasons. The association may present its position with supporting documents within seven working days.

If the decision is not withdrawn, or if the Unit confirms a violation after reviewing explanations, it shall take actions stipulated by law and these regulations according to the severity and type of violation. The Unit's decision is enforceable to the extent necessary to rectify the violation. The association may appeal this decision under the State Council Law.

Chapter Three: Associations

**Section Three: Suspension of Activities, Dissolution of Boards
of Directors, and Dissolution of the Association**

Article (78):

In cases where a temporary suspension is issued under Article (45) of the law, the Unit or sub-unit shall appoint a committee from the association's members or others to manage only the tasks specified in the committee formation decision during the suspension period.

The Unit must approve the signatures of the committee chairperson and one member for transactions on the association's bank accounts within limits specified in the committee formation decision.



The committee shall submit a report at the end of its term, with members being financially, administratively, and technically responsible during their tenure.

Article (79):

The State Litigation Authority shall file a lawsuit with the competent court within seven working days from the date of the suspension decision, requesting confirmation of the decision. The Unit or sub-unit shall officially notify the Authority of the decision and provide all necessary documents immediately upon issuance.

Article (80):

In cases of requesting dissolution of the association or its Board, the State Litigation Authority shall file the lawsuit with the competent court upon request of the Unit or sub-unit, after consulting the competent minister.

Article (81):

In cases where the competent court orders the dissolution of the association's Board of Directors, the Unit or sub-unit, as appropriate, must appoint a temporary board from among the members of the general assembly or others, within fifteen days of the court ruling, after notifying the relevant authorities. The temporary board shall have all the powers of the Board of Directors, including convening a general assembly to elect a new Board.

The Minister may dismiss the temporary board and appoint a new temporary board, based on a proposal from the Unit or sub-unit, if it violates the provisions of the law or regulations, if any objection arises against any of its members from the relevant authorities, if it fails to convene the general assembly for Board elections, or if it is unable to perform its duties for any reason.



Article (82):

The Unit and sub-units shall maintain a registry, in coordination with the General Federation of Associations and relevant authorities, listing volunteers who have the willingness and capability to manage associations and nonprofit institutions and meet the requirements for Board membership. This registry shall be used when appointing temporary boards.

Article (83):

An association's programs shall be considered legitimate if at least the following conditions are met:

- Regular transactions through the bank account at least once a year for expenditure on activities.
 - Engagement in at least one activity listed in the bylaws, which must contribute to the association's budget.
-

Article (84):

The Unit and sub-units must annotate the registry with the date and content of any decision to suspend the association's activities, as well as the court ruling dissolving the association or dismissing its Board.

Article (85):

Subject to Article (51) of the law, when a court orders the dissolution of an association and the appointment of a liquidator, the Unit or sub-unit, as appropriate, must appoint a liquidator from the registered liquidators mentioned in Article (87) of these regulations within fifteen days, set a liquidation period not exceeding six months, and determine the liquidator's fees based on the scope of liquidation work and the association's financial status. The liquidator shall perform duties under the supervision of the Unit or sub-unit.



If the association has no funds, the fees shall be paid by the Fund.

Article (86):

The liquidator must submit a report to the Unit or sub-unit, as appropriate, immediately upon completion of the liquidation or upon expiry of the liquidation period, whichever occurs first.

If the liquidation is not completed, the report must state the reasons, and the Unit or sub-unit may consider renewing the liquidation period for one additional term or appointing a new liquidator under the same rules.

Article (87):

The administrative authority shall maintain a registry of liquidators using the designated form. A liquidator must meet the following requirements:

- Possess the necessary qualifications and experience for liquidation work.
- Not be an employee or consultant of the association.
- Have no family ties with the Board of Directors or any creditors or debtors of the association up to the fourth degree.
- Enjoy full civil and political rights, and must not have a criminal conviction for a felony or a liberty-restricting punishment in a dishonorable offense, unless rehabilitated.

Not be listed on terrorist lists.



Chapter Four- Central Associations and Public Benefit Association

Article (88):

The provisions of this law applicable to associations shall also apply to central associations and public benefit associations unless otherwise specified in this chapter.

Article (89):

A branch of an association may not amend its bylaws without the approval of the Board of Directors of the parent association.

Article (90):

The competent Minister or delegated authority shall issue a decision to register central associations, provided that the following standards and conditions are met:

- The bylaws must indicate operation at the national level.
 - Activities must aim to contribute to the achievement of the State's development objectives and provide a study and budget estimate for implementing each activity with a specified timeline.
 - Establishment of one or more branches in one or more governorates, providing the legal basis for the branch premises and administrative structures as required by the bylaws.
-



Article (91):

By a decision of the Prime Minister or his delegated authority, associations may be granted the status of “public benefit” either upon establishment or afterward, based on a request submitted by the association to the competent Unit or sub-unit, as applicable. The request must include the rationale and the public benefit achieved or intended by the association.

The Unit or sub-unit shall study the request, its rationale, and the activities of the association to determine the public benefit, and take the necessary steps to issue the aforementioned decision based on the study’s outcome.

This status may only be revoked by a decision of the Prime Minister or his delegated authority.

Article (92):

To obtain public benefit status, an association must satisfy the following conditions:

- The association must aim to achieve a public interest.
 - Inspections of the association’s operations must not reveal any financial, administrative, or technical violations.
 - The association must specify the project(s) it intends to carry out and the public benefit they aim to achieve.
 - The association’s financial capacity must allow it to execute the intended activity, or there must be a suitable funding source in accordance with the law.
-

Article (93):

Associations may merge with one another with the approval of the Unit, subject to the following conditions:

- Approval of the extraordinary general assembly of the associations wishing to merge.
- Submission of a request to the Unit explaining the reasons for the merger.



- Neither association may have financial, administrative, or technical violations.

The Unit shall decide on the merger request within sixty working days of its submission.

If merging a non-public benefit association with a public benefit association, the merger shall be approved by the Prime Minister or his delegated authority within ninety working days of the request, provided the request includes the public benefit decision of the association already holding that status.

Article (94):

Once notified of a merger decision, the Board of Directors and employees of the merging association are prohibited from taking any action on behalf of the association.

The members of the Board and staff must promptly hand over all funds, records, books, and documents to the Board of the merged association or its delegate. All employees must safeguard these assets until transfer is complete. This handover does not exempt them from legal responsibilities incurred prior to the merger.

The merged association shall not be liable for the obligations of the merging association except to the extent of the assets and rights transferred up to the merger date.



Article (95):

The provisions applicable to associations shall also apply to nonprofit institutions, unless otherwise specified in this chapter.

Article (96):

A nonprofit institution is established for a definite or indefinite term by allocating funds proportional to its purpose and activity scope, with a minimum value of twenty thousand Egyptian pounds at establishment. Institutions may not aim to generate profit for themselves, their founders, or board members. The allocated funds may be real estate or movable property. Real estate allocations may include:

- Full ownership.
- Usufruct rights.
- Lessee rights within legal or contractual limits that do not conflict with the legally prescribed purpose.

Movable property allocations may include:

- Cash, including returns from investment or exploitation of real estate or movables.
- Movable securities, stocks, shares, investment and deposit certificates, Treasury bills, or other financial instruments, domestic or foreign.
- Other movable assets of all types.

All allocations, whether real estate or movable, must be valued at market value at the time of allocation, certified by an official authority or an expert appraiser.



Article (97):

A nonprofit institution must pursue community care and development objectives without seeking financial profit.

Its bylaws or equivalent must specify the activities and purpose of the institution.

It is prohibited for the institution to engage in activities banned under Article (15) of the law or any other legal prohibitions.

Article (98):

If the institution is established by a registered will, the testator may request the Unit or sub-unit, as applicable, to register a summary of the will. The Unit or sub-unit must indicate whether the will meets registration conditions or whether amendments are required.

The institution shall not gain legal personality or register its bylaws until the will takes effect, unless previously amended by the testator.

Once approved, the Unit or sub-unit must register the institution within sixty days of notification of the will's validity without requiring a new application.

Article (99):

Applications for registering a nonprofit institution shall be submitted using the designated form by the founder(s), chairperson of the board, or will executor.

The Unit or sub-unit shall register the institution in the database from the date of notification of intent, provided the following documents are attached:

- Four signed copies of the institution's bylaws with founders' details, or four certified copies of the official establishment deed, or four certified copies of the will establishing the institution.
- If a founder is a legal entity, provide proof of legal status and explicit written consent from its legal representative.



- Two copies of internal regulations covering financial, administrative matters, and staff, according to the guiding form.
- Criminal record certificates for all founders and board members.
- Declaration that allocated funds are not disputed.
- List of first board members, specifying roles (Chair, Vice-Chair, Secretary-General, Treasurer, members).
- Legal documentation of the institution's premises (lease, ownership, usufruct, allocation, donation).
- Deposit or valuation certificate of allocated funds.
- Declaration that founders/board members are not listed on terrorist entity lists.
- Proof of payment of the registration fee of 2,000 Egyptian pounds to the designated fund.
- Rules and conditions for volunteer work, if applicable.
- Designation of a representative for founders in the establishment procedures.
- The institution's official website and email, if any.

Article (100):

Founders or creators of the institution are responsible for expenses necessary for its establishment.

If created by will, the executor may recover incurred expenses related to the institution after registration.

Reimbursement shall be by decision of the board of trustees, limited to approved actual expenses.



Article (101):

The competent Unit or Sub-Unit, as the case may be, shall record the date of submission of the application for registration of the summary of the Articles of Association, the official instrument, or the will, after verifying that it fulfills the conditions and procedures stipulated in these Regulations. Such record shall be made on a receipt delivered to the applicant.

The competent Unit or Sub-Unit, as the case may be, shall maintain a special register for recording applications for the registration of summaries of Articles of Association, official instruments, or wills establishing civil foundations, according to the date and hour of submission of each application.

Article (102):

In the event that a Board of Trustees of the civil foundation has not been appointed, or one or more seats on the Board become vacant and it becomes impossible to appoint a replacement in the manner prescribed in the foundation's Articles of Association, the Head of the Unit may issue a decision appointing the Board of Trustees or the member replacing the member whose seat has become vacant, as the case may be.

Article (103):

The Board of Trustees of the civil foundation shall be responsible for its management and shall have all the powers of the Board of Directors of associations and their General Assembly, except for the amendment of the Articles of Association or matters of similar nature, which shall remain within the competence of the founders unless the Articles of Association provide otherwise.

Article (104):

A civil foundation may increase its capital by allocating additional funds from the founder or founders, or from the heirs of the testator in the case of a will, subject to the approval of the founders who own the majority of the capital, in order to achieve the purposes specified in its Articles of Association or equivalent document.



The allocated funds shall be recorded in the registers of the civil foundation after notifying the competent Unit or Sub-Unit, as the case may be, with a detailed statement of the additional allocated funds.

Article (105):

In the event that the capital of the civil foundation is increased by allocating additional funds from persons other than the founders, and after obtaining the approval of the founders who own the majority of the capital, the civil foundation shall submit an application to the competent Minister accompanied by the following data and documents:

- The name, place of residence, and nationality of the provider of the funds.
- If the provider of the funds is a legal person, the application shall include the legal instrument establishing the legal person and the approval of its legal representative to allocate the funds.
- A criminal record certificate for the provider of the funds, or for its legal representative in the case of a legal person.
- A declaration from the provider of the funds confirming that he or it is not listed on terrorist entities lists.
- A statement of the funds provided.
- A declaration from the provider of the funds confirming that the funds provided are not subject to any dispute with third parties or before the courts.
- Any conditions set by the provider of the funds, if any.

The competent Unit or Sub-Unit, as the case may be, shall provide the foundation with its opinion within a maximum of sixty working days from the date of submission of the application complete with documents, after obtaining the approval of the relevant authorities. The lapse of this period without objection from the competent Unit or Sub-Unit, as the case may be, shall be deemed an approval of the application.



Article (106):

A civil foundation may be merged into another foundation in accordance with the following conditions:

- A request submitted by the founder or founders allocating the majority of the foundation's capital. In the absence of founders, the merger decision shall be issued by a majority of the members of the Board of Trustees.
- The approval of the founders or the Board of Trustees of the foundation into which the merger is to take place.
- Notification to the Unit of the merger request, including the approval of the founders or the Board of Trustees, as the case may be.
- The Unit shall issue the merger decision within sixty days from the date of being notified of the request.

In the event that a request is submitted to merge a foundation that does not have public benefit status with a foundation having public benefit status, the merger shall be issued by a decision of the Prime Minister or his delegate within ninety working days from the date of submission of the request.

Article (107):

A civil foundation may be dissolved by virtue of a decision issued by the founders allocating the majority of its capital, unless its Articles of Association stipulate a higher percentage, provided that dissolution and liquidation procedures shall not be undertaken until at least thirty days have elapsed from the date of notifying the competent Unit or Sub-Unit, as the case may be, without objection.

In the absence of founders, the dissolution decision shall be issued unanimously by the members of the Board of Trustees unless the Articles of Association provide otherwise.

The dissolution decision shall include the appointment of a liquidator and the determination of his fees and the duration of the liquidation.

Subject to item (11) of Article (7) of the Law, the proceeds of liquidation shall devolve to the Fund unless the foundation's Articles of Association designate another entity.



Chapter Six – Foreign Non-Governmental Organizations

Article (108):

Foreign non-governmental organizations wishing to carry out one or more of the activities of associations and civil foundations subject to the provisions of the Law shall submit an application to the Ministry of Foreign Affairs using the designated form, accompanied by the following data and documents authenticated by the Egyptian embassy in the country of the parent organization:

Basic information about the parent organization:

- The legal license under which it operates in its country.
- An official copy of its Articles of Association.
- Details of the members of its Board of Directors (name, nationalities held by each member, and the date each began working with the organization).

Information relating to the organization applying for the permit:

- An official copy of its Articles of Association.
- A statement of its activities, sources of funding, programs, protocols, memoranda of understanding, and other forms of cooperation regardless of their designation, as well as its projects on Egyptian territory according to the designated form.
- An official certified certificate confirming that it is registered and carries out civil work lawfully in its country.
- A declaration by the legal representative of the organization confirming that the organization is not listed on any international, regional, or local terrorism lists.
- Proof of the sound criminal status of the founding members and members of its Board of Directors.



- The treaty or agreement on which it relies in requesting to conduct its activities in Egypt, if any.
- Its official website, if any.

Information relating to the activities the organization wishes to implement:

- The activities the organization intends to carry out in Egypt.
- The geographical scope of the organization's work in Egypt.
- The proposed duration for implementing the activity.
- The proposed financial allocation for implementing the activity.
- The sources of funding for the proposed activity.

The entity to which the funds left by the organization shall revert after the expiry or cancellation of the permit.

The organization may not commence any activity in Egypt except after obtaining a permit from the competent Minister following the approval of the relevant authorities.

Article (109):

The Ministry of Foreign Affairs shall send a copy of the application for a permit to operate in Egypt, together with the accompanying documents, after obtaining the opinion of the Unit and the relevant authorities, along with its own opinion, to the competent Ministry for consideration of issuing the permit.



Article (110):

The competent Minister shall issue a permit authorizing the organization to carry out one or more of the activities of associations and civil foundations, specifying the duration of the permit, the authorized activity, its geographical scope, the sources of funding, the proposed financial allocation, and the entity to which the funds left by the organization shall revert after the expiration or cancellation of the permit. This shall be issued within fifteen working days from the date the complete application is received from the Ministry of Foreign Affairs.

Article (111):

A foreign non-governmental organization may submit an application to the Unit using the designated form, no later than sixty working days before the expiry of the issued permit, to renew the permit for another period under the same procedures stipulated in these Regulations. The application shall be accompanied by the following documents:

- An annual performance report covering the period of the authorized activity.
- The annual budget certified by a registered accountant.
- Data regarding the activities the organization wishes to carry out, including:
 - Activities planned to be implemented
 - Geographical scope of the organization's work in the country
 - Proposed duration for implementing the activities
 - Proposed financial allocation and funding sources
 - The entity to which the organization's assets and properties will revert after the expiry or cancellation of the permit



- Basic data of employees (Egyptian, foreign, or dual nationals) in the organization's branch in Egypt:
 - Name, position, national ID or passport copy, start date with the organization, and a declaration that no employee in Egypt has previously been listed on terrorism lists
- The internal regulations governing the organization's operations in Egypt.
- Any amendments to the data specified in Article (108) of these Regulations.
- The receipt proving payment of the fee stipulated in Article (67) of the Law.

The Unit shall receive both a paper and an electronic copy of the above data.

The competent Minister, after obtaining the approval of relevant authorities and based on the technical and financial reports prepared by the Unit, shall issue a decision renewing the organization's permit within ninety working days from the date of submission of the renewal application.

Article (112):

The permit issued to a foreign non-governmental organization may be amended upon a request submitted to the Unit, complete with the following data and documents:

- The items to be amended.
- Justifications for the amendment.
- The organization's financial and technical reports for the previous permit period.
- Any other documents or data requested by the Unit.

The competent Minister, after obtaining the approval of relevant authorities, shall issue a decision amending the permit within ninety working days from the date the organization submits the amendment request.



Article (113):

Civil society organizations may not employ foreigners, whether as experts, permanent or temporary employees, or volunteers, except after obtaining a permit from the competent Minister based on an application submitted to the Unit at least sixty days before the intended date of foreign recruitment, using the designated form and accompanied by the following documents:

- Details of the person to be employed, including (name, profession, nationality, place of residence).
- The nature of the work the foreigner will perform.

The permit shall be issued after obtaining the opinion of the relevant authorities, without prejudice to the provisions regulating the employment of foreigners under the Labor Law and relevant decisions.

The competent Minister may exempt certain categories from the sixty-day notice period based on public interest considerations.

Article (114):

The organization may submit an application to the Unit, using the designated form, to cancel the permit issued for work in Egypt before its expiry, accompanied by the following documents:

- Justifications for requesting cancellation of the permit.
- The organization's financial and technical reports for the period of authorized activity.
- The latest budget certified by a registered accountant.
- Any other documents or data requested by the Unit.

The competent Minister, after obtaining the approval of the relevant authorities, shall issue a decision canceling the permit and including the liquidation of the organization's activities within thirty working days from the date of submission of the application.



Article (115):

In the event that the organization violates the provisions of the Law, these Regulations, or the terms of its permit, the Unit shall notify it to remove the causes of violation within the period specified in the notice. If the causes of violation are not removed, the competent Minister, after obtaining the approval of the relevant authorities, may issue a reasoned decision to suspend the violating activity or cancel the permit. The decision to cancel the permit shall include the liquidation of the organization's activities within thirty working days from the date of issuance of the decision.

Article (116):

Funds voluntarily left by the organization after the expiry or cancellation of its permit shall devolve to one of the Egyptian entities designated by the organization, or to the Fund, after approval of its Board of Directors, in the event that the entity to which the funds revert was not specified in the issued permit.

Article (117):

The provisions applicable to foreign non-governmental organizations under this chapter shall also apply to their branches or representative offices.

The provisions of foreign non-governmental organizations shall also apply to regional organizations, which must comply with these rules.

Regional organizations may open sub-accounts under their main account, designated for expenditures in other countries.



Chapter Seven: Central Unit and Sub Unit

Section One: Central Unit

Article (118):

The Unit is considered a special-type entity, affiliated with the competent Minister, and exercises its designated powers in accordance with the Law and these Regulations.

Article (119):

The Unit shall have independent financial accounts and a separate accounting unit upon approval of the Ministry of Finance. The Unit's resources shall consist of:

- Funds allocated by the State.
 - Any financial support it receives.
 - Fees collected from associations, unions, civil foundations, and foreign non-governmental organizations for services provided, as determined by a decision of the competent Minister, up to a maximum of five thousand Egyptian Pounds.
 - Fees for expertise provided in financial, technical, or legal studies, establishment of administrative structures, proposing legislative frameworks, and preparing training programs for employees and personnel of civil society organizations and volunteers, for local and foreign entities, with the approval of the competent Minister.
-

Article (120):

The administrative structure of the Unit shall consist of a high-level head, a sufficient number of general and supervisory departments, and adequate staff. The head of the Unit shall work under the direct supervision of the competent Minister. An organizational structure and job table shall be established for the Unit in accordance with the provisions of Law No. 118 of 1964.



Article (121):

A Human Resources Committee shall be formed within the Unit by a decision of the Head of the Unit, consisting of an odd number of members not less than five and not exceeding seven. The Committee shall issue its decisions by majority vote.

The Committee may invite any person it deems necessary to attend its meetings regarding specific matters, without granting them a voting right.

The Committee shall appoint a rapporteur from among its members to maintain a special register recording the minutes of its meetings. Each minute shall include the names of attendees, matters presented to the Committee, and the decisions taken. The minutes shall be signed by the Committee Chair, attending members, and the rapporteur, and its decisions shall be approved by the competent Minister.

Article (122):

The Human Resources Committee shall consider the following matters:

- Issuing recommendations for appointments, contracts, secondments, transfers, loans, or promotions within the Unit.
 - Approving competency reports for non-leadership positions.
 - Other matters stipulated in these Regulations or those referred to it by the competent Minister or the Head of the Unit.
-

Article (123):

The Human Resources Committee shall convene upon the request of its Chair or the Head of the Unit. Its decisions shall be submitted to the competent Minister within one week for approval. If the Minister objects to all or part of the decisions, the Committee shall reconvene to reconsider the matter, and the Minister's subsequent decision shall be final. Committee deliberations are confidential.



Article (124):

Decisions regarding human resources shall be announced within one week of approval by the competent Minister and copies of the decisions shall be distributed to the relevant departments.

Article (125):

Positions within the Unit shall be filled by appointment, contract, secondment, transfer, loan, or promotion, provided that the employee meets the requirements of the position.

In the case of contracts, the total remuneration and other financial entitlements shall not exceed those of a counterpart in the same job level.

Article (126):

The competent Minister may issue a decision to transfer certain employees from the Central Administration for Associations and Unions to the Unit after they pass the tests and training specified by the Minister, with the opinion of relevant authorities and the Central Agency for Organization and Administration. Transferred employees shall retain their grades and job positions personally.

Article (127):

The following conditions shall apply to appointments in the Unit:

- Must hold Egyptian nationality.
- Must be at least eighteen years old.
- Must have good conduct and reputation.
- Must not have been previously convicted of a felony or imprisonment for an offense involving honor or trust, unless fully rehabilitated.



- Must not have been dismissed from service by a final disciplinary decision or ruling, unless at least four years have passed.
 - Must be medically fit to hold the position, certified by the competent medical council.
 - Must have a negative drug test conducted by a competent governmental authority.
 - Must meet all position requirements.
 - Must pass the required examination for the position.
 - Must submit documents proving skills, abilities, and previous achievements relevant to the position.
-

Article (128):

The competent Minister shall conclude a contract with the employee determined for engagement, using the model issued by the Minister. The contract shall be prepared in two copies; one delivered to the employee and the other retained in the employee's file within the Unit.

Article (129):

An employee appointed to the Unit for the first time shall undergo a six-month probation period starting from the date of assuming duties. The suitability of the employee shall be determined based on a monthly report prepared by the immediate supervisor and approved by the higher authority. At the end of each month, a copy of the report shall be provided to the employee, detailing any deficiencies, how to address them, and whether previous deficiencies were fully, partially, or not addressed. The employee shall sign to acknowledge receipt, and the original shall be filed in the service record. At the end of the probation period, a final report shall be prepared based on previous reports, indicating whether the employee is suitable. If found unsuitable, employment shall be terminated.



Article (130):

The contract may be renewed for a similar period under the following conditions:

- Renewal is required for work needs.
 - Financial allocations allow for renewal.
 - The employee's performance evaluation during the employment period is at least above average.
-

Article (131):

Leadership positions shall be filled through a competition announced on the Egyptian Government Portal or published in two widely circulated newspapers, including details related to the position. A Selection Committee shall be formed by a decision of the competent Minister based on performance evaluation reports, without prejudice to other requirements for occupying these positions.

Unit employees holding the immediately lower job level may apply for these positions.

In the case of contract appointments, the competent Minister shall conclude a contract not exceeding one year, renewable for additional periods, with a maximum total of six years.

Appointment to these positions requires completion of necessary training and verification of integrity by the relevant authorities, based on sufficient evidence and valid reasons. The competent Minister, after consulting the Central Agency for Organization and Administration, shall determine the required training programs and authorized providers.

Article (132):

The Human Resources Department shall prepare a statement on the status of leadership positions at least six months before the end of their term. The Head of the Unit shall submit this statement to the competent Minister along with recommendations to decide on renewal or non-renewal.



Other positions in the Unit shall be filled while ensuring compliance with the requirements specified in the approved Job Description Cards.

Article (133):

Every employee occupying a leadership position shall take the following oath before the competent Minister prior to assuming duties:

"I swear by Almighty God that I will respect the Constitution and the Law, serve the State, safeguard public funds, and perform my duties with integrity, transparency, and teamwork, to the fullest extent in service of the people."

Article (134):

The Human Resources Department shall officially notify the employee of a specific date to assume the position. The employee must commence work within thirty days of notification, otherwise it shall be considered a withdrawal from appointment or contract, unless the competent authority, upon the recommendation of the Head of the Unit, extends this period up to sixty days for justifiable reasons.

Article (135):

The term of leadership positions shall end upon the expiration of the period specified in the appointment instrument unless renewed. Procedures for renewing leadership positions must begin at least sixty days before the expiration date.

Article (136):

The Head of the Unit, with the approval of the competent Minister, may contract Egyptian advisors for a fixed period to perform specific tasks for which the Unit lacks sufficient expertise. The contracted advisor must have at least ten years of experience in the required specialty, and no equivalent expertise must exist within the Ministry or its affiliates.



Monthly or lump-sum fees for the advisors shall be determined by a decision of the competent Minister upon proposal of the Head of the Unit, within legally prescribed limits.

Article (137):

Seniority in a position shall be calculated from the date of assumption. If multiple employees start on the same date, seniority shall be determined as follows:

- For first-time appointments, seniority is based on appointment priority according to final exam results. In case of a tie, preference is given to the higher qualification rank, then higher grade within the rank, then highest qualification, then earliest graduation date, then oldest age.
 - For contract-based appointments, seniority is calculated from the date of assuming work in the Unit.
 - For promotions, seniority is based on the duration in the previous position.
-

Article (138):

For work requirements, an employee may be transferred from one position to another within the Unit of the same job grade, without financial detriment. Transfers shall be decided by the competent Minister based on a request by the employee or the concerned department.

Article (139):

An employee has the right to submit a complaint regarding any matter related to their work or job status to the Head of the Unit, who shall refer it to the Human Resources Committee for an opinion if deemed appropriate.

The competent Minister or Head of the Unit, as the case may be, shall issue a decision on the complaint within one month of submission and notify the complainant in writing within two weeks.



If the complaint is against the Head of the Unit, it shall be submitted directly to the competent Minister for a decision.

Article (140):

The competent Minister shall establish a system to ensure the evaluation of employee performance in the Unit according to the provisions of the Civil Service Law and its Executive Regulations.

The Head of the Unit shall prepare the annual report based on performance indicators for General Directors and submit it to the competent Minister for approval. The respective General Director shall prepare the annual report for Directors of General Departments, approved by the Head of the Unit.

For positions other than leadership roles, the annual report shall be prepared by the immediate supervisor, reviewed in writing by the higher supervisor, and submitted to the Unit's Human Resources Committee for approval, based on the report's elements and other collected information about the employee.

Article (141):

The employee shall be notified of a copy of the performance competency report and may submit a grievance within twenty days from the date of notification to a Grievance Committee established within the Unit. The Committee shall be formed by a decision of the competent Minister with an odd number of members not exceeding five, plus a reserve member, including two from leadership positions who did not participate in preparing the report, with one member being legally qualified. The Committee shall decide on the grievance within thirty days of submission, and its decision is not final until approved by the Head of the Unit.

Grievances by leadership position holders against performance reports submitted to the competent Minister shall also be filed within twenty days of notification and resolved within thirty days of submission.

In all cases, a competency report is not considered final until the grievance period lapses without submission or after the grievance is adjudicated.



Article (142):

An employee who receives consecutive poor performance reports shall be referred to the Unit's Human Resources Committee to prepare a report on the matter, which shall be submitted to the competent Minister for a decision.

Article (143):

Subject to the legally prescribed maximum salary, employees of the Unit shall receive the job salary specified in the tables accompanying the Civil Service Law. The supplementary salary for the Head of the Unit shall be determined by the competent Minister, not exceeding 75% of the maximum legally prescribed salary. The supplementary salary for other Unit employees shall be determined by the competent Minister, with the approval of the Minister of Finance, based on performance levels and work achievements. The decision shall also specify rules for disbursing this salary.

Upon appointment or contract, the employee is entitled to the salary of the position from the date of assuming work, unless retained in the Armed Forces, in which case the salary is from the appointment date.

For leadership positions under contract, a lump-sum remuneration shall be specified, not exceeding the maximum salary for the corresponding job level.

Article (144):

The employee shall receive a periodic allowance on the first of July following one year in the position, equivalent to 7% of the job salary, subject to periodic review.

Article (145):

Subject to the legally prescribed maximum salary, the competent Minister, based on the Head of the Unit's proposal, may grant the employee a one-time incentive not exceeding one month's total salary if the employee demonstrates outstanding performance, special effort, excellent services, work, research, or proposals that improve work methods, enhance performance efficiency, or save costs, provided financial allocations in the Unit's budget allow it.



Article (146):

Employee promotion to the next higher job level shall be to a vacant position listed in the approved Job Tables by decision of the competent Minister or through a new contract, provided the employee meets the requirements for the higher position according to the Unit's Job Description Cards. Promotion applies to employees with an "excellent" or "competent" performance evaluation.

Article (147):

The Head of the Unit shall establish a monitoring system to achieve the following objectives:

- Monitor work progress in all Unit departments according to the approved plan, providing appropriate communication tools to employees for this purpose, with the Unit covering associated costs.
 - Track periodic reports on department activities based on key performance indicators for leadership positions.
 - Improve employee performance across positions through training plans.
 - Remove obstacles and barriers impeding the Unit from fulfilling its responsibilities.
-

Article (148):

Employees shall receive a travel allowance when required to stay outside Greater Cairo for work-related reasons or assignments, whether domestic or international.

Domestic travel allowances shall be paid per night according to the rates in Table (1). International travel allowances shall follow the Travel and Transportation Expenses Regulations issued by Presidential Decree No. 41 of 1958.

During missions, the Unit shall cover either accommodation costs plus one-third of the travel allowance plus actual transportation expenses, or the full travel allowance—whichever is higher.



Any increase in travel allowances and transportation expenses beyond the rates prescribed in Presidential Decree No. 41 of 1958 shall be covered from the Unit's own resources without burdening the general treasury.

Article (149):

The competent Minister may grant the Head of the Unit a financial allowance to cover reception and hospitality expenses abroad without adhering to standard disbursement rules.

Article (150):

Travel allowance rates for domestic and international missions shall be increased by 25% if the mission is for attending international exhibitions, conferences, or training courses.

Article (151):

When an employee is assigned to missions abroad, the Unit shall bear the costs of obtaining or renewing the passport, entry and exit visas, health certificates, departure fees, and the approved international insurance certificate.

Article (152):

Employee travel classes in transportation shall be determined as follows:

First – Air Travel:

- Domestic travel: The Head of the Unit and leadership positions may use airplanes for domestic travel. By decision of the Head of the Unit, other employees may also be authorized to use airplanes for urgent missions.
- International travel: The Head of the Unit, leadership positions, and other employees shall travel in economy class.



Second – Trains:

- First-class deluxe for all Unit employees.
 - Employees traveling to remote governorates, as determined by a decision of the Head of the Unit, have the right to overnight in sleeping cars.
-

Article (153):

The provisions of the Travel and Transportation Expenses Regulation issued by Presidential Decree No. 41 of 1958 shall apply to Unit employees for matters not specifically addressed in this Regulation, provided it does not conflict with its provisions.

Article (154):

The Head of the Unit or their delegate may approve an advance against the travel allowance to cover any expenses for external missions, based on the nature of the mission. The employee shall settle the advance upon returning from the mission.

Article (155):

Employees shall receive a local travel allowance for missions within Greater Cairo per day according to Table (2). Employees assigned a Unit-provided vehicle shall not be entitled to this allowance.

Article (156):

The Head of the Unit and leadership positions shall receive a monthly representation allowance according to Table (3) for work-related leadership and supervisory responsibilities.

This allowance is paid to the current position holder; if vacant, it shall be paid to the acting employee. If an employee occupies more than one such position, the allowance shall be based on the highest position held.



Article (157):

Employees with academic degrees higher than a first university degree shall receive a monthly incentive called “Academic Degree Incentive” according to Table (4).

Eligibility for this incentive requires alignment between the degree obtained and the nature of work in the Unit, determined by the Unit’s Human Resources Committee.

Article (158):

The Unit shall contract to provide medical services for its employees and their families, including medical examinations, lab tests, radiology, treatment costs, surgeries, hospital stays, corrective lenses, and prosthetic devices. Funding shall come from the Health and Social Services Fund established under the Special Insurance Funds Law, without imposing financial obligations on the general treasury.

Article (159):

By decision of the competent Minister, certain medical treatments for Unit employees may be authorized abroad at the Unit’s expense, following rules set by the Minister. Funding shall come from the Health and Social Services Fund established under the Special Insurance Funds Law, without burdening the general treasury.

Article (160):

Unit employees may be sent on training grants domestically or abroad, according to rules set by the competent Minister under the provisions of the Law on Scholarships, Grants, and Study Leaves. The duration of the grant shall count towards the employee’s service period.



Article (161):

The Head of the Unit shall determine the work system, days, and hours according to operational requirements. Employees may work beyond official working hours for additional pay, and may also work on weekly rest days, in which case they shall be granted compensatory days off or equivalent pay added to their due salary.

Article (162):

The provisions regarding professional conduct and discipline under the Civil Service Law and its Executive Regulations shall apply to Unit employees.

The Head of the Unit may suspend investigations or impose disciplinary penalties of warning or wage deduction not exceeding forty days per year, and no more than fifteen days at a time.

Except for penalties exclusively under the jurisdiction of the Disciplinary Court by law, the competent Minister may suspend investigations or impose other penalties.

Article (163):

Without prejudice to entitlements under Social Insurance and Pension Laws, a severance bonus shall be granted to a Unit employee whose service ends for non-disciplinary reasons, in recognition of excellent service, provided the employee has completed at least five years of service. Exceptions apply in the case of death. The bonus shall equal one month's comprehensive salary for each year of service and shall be funded from the Health and Social Services Fund established under the Special Insurance Funds Law, without imposing financial burdens on the general treasury.

Article (164):

If an employee dies while in service, six months' full salary shall be paid to cover funeral expenses, with a minimum of two thousand pounds, to the widow/widower, eldest child, or the person who proves having borne these expenses.



Additionally, dependents or heirs shall receive a grant equivalent to three months' comprehensive salary, in addition to salary due for days worked during the month of death.

Article (165):

Without prejudice to the terms included in employment contracts under this Regulation and in accordance with Article (69) of the Civil Service Law, an employee or contractor shall be dismissed from service in the Unit or its sub-units if proven addicted to or using narcotics listed under Law No. 182 of 1960 without medical justification. Addiction or use shall be confirmed through a second confirmatory test conducted by the Forensic Medicine Authority.

Article (166):

The provisions of this Chapter shall apply to Unit employees, their organizational structure, and job schedules. The Civil Service Law and its Executive Regulations shall apply where no specific provisions are provided.

Chapter Seven: Central Unit and Sub Unit

Section Two: Sub Unit

Article (167):

A sub-unit for associations shall be established in each Directorate of Social Solidarity, headed by a director at the "General Manager" level and a sufficient number of employees. The sub-unit shall follow the Directorate administratively and financially, and the Unit technically.



Article (168):

The administrative structure of the sub-unit shall consist of a General Department headed by a director at the “General Manager” level and a suitable number of supervisory departments staffed by sufficient employees. The Head of the sub-unit shall work under the direct supervision of the Director of the relevant Social Solidarity Directorate.

Article (169):

The Director of the sub-unit shall be appointed under the procedures stipulated in Article (131) of this Regulation and shall be treated financially in the same manner as the General Managers of the Unit.

Article (170):

The competent Minister, after approval from the Minister of Finance, shall issue a system for rewarding sub-unit employees based on their performance and the level and scope of their achievements.

Similarly, the competent Minister, after approval from the Minister of Finance, shall issue a system for rewarding Directors of Social Solidarity Directorates for supervising sub-units financially and administratively, funded from the Unit’s own resources.

Article (171):

The provisions of this chapter apply to the work systems, employees, organizational structure, and job tables of the branch units.

Civil Service Law and its Executive Regulations apply to the employees of branch units in matters not specifically addressed in this chapter.

The salary rules, including basic and supplementary pay, apply to employees in branch units.



Section Three: Exchange of Data and Information on Civil Society Organizations

Article (172):

The Central Unit and any entity holding data or information on civil society organizations must make such information available to the competent authorities for the purposes of combating money laundering, terrorist financing, and predicate offenses.

They must also establish mechanisms to ensure immediate exchange of relevant information or data with any competent authority.

The Anti-Money Laundering and Counter-Terrorist Financing Unit is responsible for international cooperation and information exchange and may request any data, information, reports, or statistics regarding civil society organizations from any entity.

Chapter Eight: The Fund

Article (173):

The Fund aims to provide financial support to ensure the continuity of activities conducted by associations, NGOs, and federations established under the law. It is responsible for:

- Providing financial, technical, and administrative support to associations, NGOs, and federations to improve their performance.
- Preparing and publishing an annual guide listing associations, NGOs, and federations (both sectoral and regional) to enable citizen participation and volunteering.
- Establishing service and productive projects, charity events, exhibitions, and sporting events to generate resources.
- Financing national projects in line with the State's development strategy.



- Funding training programs to enhance the skills and capacities of administrative staff and volunteers in the relevant authority.
-

Article (174):

The competent minister selects members of the Fund's Board of Directors from nominees presented by the General Federation of Associations. Members must meet the following criteria:

- Represent associations or institutions established or regularized according to the law.
- Have clean financial records for the past two years, as confirmed by auditors' reports, budgets, and final accounts.
- Have no unresolved violations under the law in the last two years.
- Not be subject to ongoing legal proceedings related to violations.
- Have a significant and active role in civil society work.
- Consider geographic and sectoral representation.

Candidates must also:

- Hold a higher education degree.
 - Possess relevant experience in civil society or development work.
 - Be verified for integrity by competent authorities.
-

Article (175):

The Fund shall have a Policy and Procedures Manual and mechanisms for supporting associations and NGOs, which organizes its work. This manual is issued by the Chairman of the Fund's Board of Directors after approval by the Board.



Chapter Nine: The General Federation and Regional & Sectoral Federations

Article (176):

The competent minister may allocate up to 25% of the fee stipulated in item (6) of Article (8) of the law for spending on the activities carried out by federations, according to the following rules:

- 40% of the amount is allocated to the General Federation, with the remaining amount divided equally between regional and sectoral federations.
- When selecting sectoral and regional federations, consideration shall be given to the number of member associations, the activities provided by the federation, the alignment of these activities with the State's development plan, and geographic representation.

Federations selected must meet the following conditions:

- Submit a written request to the Unit, including planned activities and an estimated budget.
- Have no financial, administrative, or technical violations in the past two years.
- Hold a general assembly and approve the federation's budget and final account for the previous year.
- Settle any previously granted amounts.

Article (177):

Joining a sectoral federation requires a written request from the board of the association or board of trustees of the NGO, accompanied by the membership fee specified in the federation's bylaws. The activity of the association or NGO must be similar to the federation's activity.



Article (178):

Upon joining a sectoral federation, the association or NGO must comply with the federation's decisions and recommendations. A federation cannot reject an application for membership if the applicant meets the conditions for joining.

Article (179):

Joining the General Federation requires a written application accompanied by the approval of the regional or sectoral federation board.

Sectoral and regional federations that are members of the General Federation must pay the membership fee and the annual subscription set by the federation's internal regulations.

Chapter Ten: Volunteering

Article (180):

No voluntary work shall be carried out except within the framework of a written agreement with a specified duration, which organizes the relationship between the volunteer and the volunteering entity, the scope of voluntary work, its implementation methods, duration, renewal conditions, rights, and duties of each party. The agreement shall be drafted according to the attached model.

Article (181):

Volunteering entities must submit a copy of the volunteer agreement to the relevant central or branch unit within fifteen days of its execution. The unit must record a summary of the agreement in the designated register.



Article (182):

Volunteers must be at least 18 years old to enter into a volunteer agreement independently. Those under 18 may enter into an agreement with written consent from a guardian or custodian. Volunteers must not appear on terrorist lists.

Article (183):

A volunteer agreement ends upon expiration, completion of voluntary work, or written notification by either party wishing to terminate it during its term.

Article (184):

Volunteers under an agreement are entitled, at minimum, to:

- Understand the nature of the voluntary work they will perform.
 - Be treated with respect and appreciation by all personnel of the volunteering entity.
 - Receive certificates of appreciation indicating the type and hours of voluntary work, including if the agreement is terminated early by the volunteering entity.
 - Receive necessary training and supervision for completing the voluntary work.
 - Be reimbursed for expenses incurred during voluntary work, such as travel, accommodation, and meals, according to the nature of the work.
 - Accident insurance coverage.
 - Any other rights included in the volunteer agreement.
-



Article (185):

Volunteers under an agreement are required to:

- Complete the agreed voluntary work diligently and in accordance with the rules and practices of the volunteering entity and public order.
- Respect other volunteers and staff, cooperating in a team spirit.
- Follow instructions of the supervisors at the volunteering entity.
- Maintain confidentiality of any personal or organizational information accessed during voluntary work.
- Take care of tools, equipment, and devices provided for the work, return them at the end of the work or agreement, and notify the entity of any loss or damage.

The volunteering entity may terminate the agreement if the volunteer violates any of their obligations.

Article (186):

The following entities may benefit from voluntary work:

- All governmental and public entities.
 - The private sector.
 - The civil society sector.
-



Article (187):

Volunteering entities must adhere to the following:

- Establish and display clearly the standards and rules for voluntary work within the entity.
 - Train volunteers in the skills necessary to perform voluntary work.
 - Provide the equipment and tools required to carry out voluntary work.
 - Cover all expenses and costs necessary to implement or arising from voluntary work.
 - Ensure a match between the voluntary tasks and the volunteer's qualifications and capabilities.
-

Article (188):

The central or branch unit, as applicable, may take the following measures if any civil society institution violates the provisions of this chapter:

- Issue a written warning to the civil society institution, specifying the alleged violation and the legal consequences.
 - Grant the institution fifteen days to respond and remedy the violations if possible.
 - If the specified period expires without a response or remedy, or if the institution's response does not include supporting evidence confirming that it did not commit the alleged violations, the measures stipulated by law shall be enforced.
-



Tables

Table 1: Internal Travel Allowance per Nigh

No.	Description	Allowance per Night (EGP)
1	Head of Unit	1,000
2	Leadership Positions	900
3	Other Positions	800

Table 2: Travel Allowance for Missions within Greater Cairo

Job Level	Travel Allowance (EGP)
Head of Unit	300
General Director	200
First Job Level	100
Second Job Level	100
Third Job Level	100
Fourth Job Level	100
Fifth Job Level	100
Sixth Job Level	100



Table 3: Representation Allowance

Position	Allowance (EGP)
Head of Unit	1,500
General Director	800

Table 4: Scientific Degree Incentive

Degree/Qualification	Monthly Incentive (EGP)
Doctorate or equivalent	200
Master's degree or equivalent	100
Two-year diploma or double diploma	75
One-year diploma	50



Association Bylaws: Chapter 1: Name, Type, Activity Scope, and Headquarters

Article (1):

On this day: // 20__, the undersigned agreed to establish:

- Name of Association:
- Headquarters Address:
- Geographical Scope: (national / governorate / city / district / village)
- Branches of the Association:

No.	Branch Name	Registration No. & Date	Governorate
1			
2			
3			

Article (2):

The association shall respect the provisions and principles of the Constitution, Egyptian laws, and the international conventions ratified by Egypt in its statutes, activities, and funding.



Article (3):

Fields of work of the association:

- (main)
 -
 -
 -
-

Article (4):

The association shall implement the following activities:

-
 -
 -
 -
 -
-

Article (5):

It is agreed that none of the purposes of the association shall include, nor shall it practice, any of the activities listed in Article 15 of the Law, nor engage in financial speculation.



Article (6):

To develop the association's resources, the founders agreed that the funding sources shall include:

- Member fees and subscriptions
- Donations, grants, bequests, gifts, and aid
- Governmental support
- Licenses for public fundraising or foreign donations approved by the administrative authority
- Returns from investing its funds or its productive/service projects
- Establishing or contributing to establishing companies or charitable investment funds
- Other resources approved by the Board of Directors

All subject to approvals required by the law, executive regulations, and relevant laws.

Article (7):

The association's fiscal year starts on July 1 and ends on June 30 of the following year.

Article (8):

Subject to Article 23 of Law No. 149 of 2019, the association's funds shall be deposited under its name in banks supervised by the Central Bank, according to a Board of Directors' decision.



Article (9):

The association's funds are allocated solely to achieve its purposes and cannot be spent otherwise. Surplus revenues may be reinvested in projects serving its purposes, ensuring financial sustainability, without engaging in financial speculation.

Article (10):

Upon dissolution (voluntary or judicial), the association's assets shall be transferred to one of the following:

- Fund for Supporting Projects of Civil Society Associations and Institutions
 - Association:, registered under No. in Governorate
 - Institution:, registered under No. in Governorate
-

Article (11):

The association shall maintain all records, documents, and correspondence at its headquarters, stamped by the administrative authority before use. Members have the right to inspect these records as per Article 11 of the Law.

Article (12):

The association's accounts shall be recorded in books detailing revenues, expenditures, and donations with their sources, in accordance with the templates attached to the Executive Regulations of Law No. 149 of 2019.

If annual revenues or expenditures exceed EGP 100,000, the final accounts shall be reviewed by a certified accountant at least one month before the General Assembly meeting.



Article (13):

Any amendments to the bylaws must be approved by an Extraordinary General Assembly decision and submitted to the administrative authority to be recorded in the summary registry of the association's bylaws.

Article (14):

The association may conduct its activities through offices, including outside the governorate of its headquarters. Such offices must comply with Article 21 of the Law. Any office established must follow the association's instructions and be considered an extension of it.

Chapter 3 "Membership" and Chapter 4 "Association Bodies: General Assembly" from the Statute (Bylaws) you provided:

Association Bylaws – Chapter 3: Membership

Article (15):

Requirements for a member of the association:

- Must have good conduct and behavior.
- (qualification / age / experience)
- Must submit a membership application accompanied by the membership fee and proof of capacity The application must include full name, surname, birth year, nationality, residence, profession, and method of paying the fee. Payment of the fee alone does not confer any membership rights before the Board of Directors approves acceptance.
-
-



Article (16):

Membership types: Active, Associate, Honorary:

- **Active Member:** Participated in founding the association or applied and fulfilled membership requirements. Accepted by the Board of Directors, has the right to attend the General Assembly and run for the Board.
 - **Associate Member:** Does not meet all requirements for full membership, but accepted as associate by the Board. Has all rights and obligations of active members **except** attending the General Assembly and running for the Board.
 - **Honorary Member:** Provides distinguished services to the association (financial or otherwise). Cannot attend the General Assembly or run for the Board.
-

Article (17):

The annual subscription for active/associate members is EGP, payable annually/monthly as per member request. Subscriptions must be paid before the end of the fiscal year. New members joining mid-year pay only the proportionate fee for the remaining period.

Article (18):

Membership ends in the following cases:

- Withdrawal from the association (notification must be sent via registered letter with acknowledgment of receipt or other verifiable method). The association may still claim dues owed.
- Death.
- Expulsion by the Board after hearing the member in cases of:
 - Acts causing material or moral harm to the association (must be proven).



- Exploiting membership for personal gain (proven).
- Losing any membership requirement.
- Failure to pay the subscription for months (after notification via registered letter within four months of due date).

In all cases, termination of membership is decided by the Board with a statement of the member's name, reason, and effective date. Members must be notified within 15 days via registered letter including a copy of the Board decision.

Article (19):

Membership may be reinstated for members whose membership was terminated due to non-payment once dues are settled.

Article (20):

Members, former members, or heirs of deceased members have no right to recover membership fees, subscriptions, donations, or contributions made to the association.

Chapter 4: Association Bodies

Section One: General Assembly

Article (21):

The General Assembly consists of all founding and active members whose membership has lasted at least 90 days and have fulfilled their obligations.



Article (22):

The General Assembly is convened by an invitation from the Chairperson or their delegate. The invitation must specify the meeting place, date, and agenda, and be sent via a method that ensures receipt, such as:

- Registered mail with acknowledgment of receipt
 - Hand delivery with member signature and national ID
 - Electronic methods
 - Other
-

Article (23):

The meeting is held at the main headquarters, but may take place elsewhere specified in the invitation. Documents must be sent to the administrative authority at least 15 days prior. The authority may appoint a representative to attend. The General Assembly may discuss other matters with absolute majority approval of attending members.

Article (24):

Ordinary meetings of the General Assembly are held at least once a year within four months of the fiscal year-end to approve:

- Budget and final accounts
- Board report and auditor report
- Proposed budget for the next year
- Elect Board members to replace expired or terminated memberships
- Appoint auditor and set their fees
- Other items deemed necessary by the Board



Other matters may also be discussed with absolute majority approval. Extraordinary meetings may be convened when necessary.

Article (25):

Extraordinary General Assembly meetings are convened to address:

- Amendments to the bylaws
- Dissolution and appointment of liquidator(s) from certified accounting firms, setting liquidation period and fees
- Mergers with other associations or acceptance of a merger
- Removal of some or all Board members
- Other matters deemed necessary by the Board

Other matters may also be discussed with absolute majority approval.

Article (26):

Ordinary General Assembly meetings are valid if% of members entitled to attend are present. If quorum is not met, the meeting is postponed to a new session one hour later. In that session, attendance of% constitutes a quorum.

Article (27):

Members may delegate another member in writing to represent them under these conditions:

- By formal power of attorney
- By written authorization signed by both the delegating and delegated members and the official calling the meeting, stamped by the association, submitted before the meeting



.....

A member may not represent more than one other member.

Article (28):

Members cannot vote if they have a personal interest in the decision, except for elections of association bodies.

Article (29):

- Ordinary General Assembly decisions are taken by absolute majority (half +1) of members present.
 - Extraordinary decisions are taken by absolute majority of members present, with increased percentages for certain key matters:
 -
 -
-

Article (30):

Decisions of the General Assembly are recorded in the minutes register and signed by the Chairperson and Secretary-General.



Chapter 4: Association Bodies

Section Two: Board of Directors

Article (31):

The Board consists of an **odd number of members (.....)** elected by the General Assembly from among its members.

The first Board is appointed by the founders for a period of, not exceeding four years.

The term of the Board is **four years**, and the Board must initiate procedures to call a General Assembly for the election of a new Board at least **sixty working days** before the term ends.

At its first meeting, the Board elects the executive office: **Chairperson, Vice-Chairperson, Treasurer, Secretary-General (or Secretary)**.

If foreigners with legal residence in Egypt are members of the association or Board, their proportion must **not exceed 25% of total members**.

Article (32):

Candidates for the Board must:

- Enjoy full civil and political rights.
- Have no final criminal convictions or convictions restricting freedom for offenses of dishonor or breach of trust, unless restored to legal capacity.
- Not be listed on terrorism lists.

Additional requirements may include:

-
-



Article (33):

The Board must display the list of candidates at the association's headquarters in a prominent location the day after nominations close and notify the administrative authority of the list within **seven days** and at least **sixty days before the election date**.

Article (34):

Board members may not combine membership with paid employment or involvement in any association projects.

Article (35):

Board members may not receive any payment for attending meetings or committee sessions.

Article (36):

The Chairperson represents the association in court and before third parties. The Board sets policies for managing the association and has all powers except matters requiring General Assembly approval, such as:

- Renting assets for more than three years
 - Selling, mortgaging, or establishing rights over assets
 - Borrowing against assets
-



Article (37):

The Board must meet at least once every three months by invitation from the Chairperson specifying the meeting place, date, and agenda. If amendments to association bodies or regulations are proposed, they must be explicitly included in the agenda; such matters cannot be discussed under “any other business”. Invitations must be sent via verifiable methods, e.g.:

- Registered mail with acknowledgment of receipt
- Hand delivery with signature and ID number
- Electronic means
- Other

A meeting is valid if the majority of members are present, and decisions are passed by absolute majority of attendees. In case of a tie, the Chairperson’s side prevails.

If a member is absent for more than half of the Board meetings in a year, they are considered to have resigned, and notified by registered letter.

Article (38):

If a Board seat becomes vacant, the members with the highest votes in the last General Assembly election are appointed to fill the vacancy for the remainder of the term. In the first Board or in case of unanimous election, a General Assembly is convened to elect members replacing those whose membership ended.

Article (39):

The Board may appoint a Director of the Association from outside its members, defining their administrative duties and remuneration.



Chapter 4: Association

Section 3: Powers of the Board of Directors

Article (40):

The Board has all powers necessary to manage the association, including but not limited to:

- Electing Chairperson, Vice-Chairperson, Treasurer, and Secretary-General.
 - Drafting internal regulations and a code of conduct for the General Assembly's approval.
 - Forming committees, determining their powers, and appointing a Board member as committee chair.
 - Hiring association staff.
 - Conducting studies to identify and implement service and productive projects fulfilling the association's objectives.
 - Organizing exhibitions, charity events, sports matches, and fundraising campaigns.
 - Approving contracts and agreements signed by the association.
 - Setting a permanent advance for routine and daily expenses.
 - Preparing annual accounts, next year's budget, and an annual report with details of activities, finances, and upcoming projects.
 - Calling the General Assembly and implementing its decisions.
 - Reviewing the auditor's report and preparing responses for the General Assembly.
 - Reviewing administrative authority observations, responding, and correcting violations against the law, executive regulations, or the association's bylaws.
-



Article (41):

The Board may delegate some or all powers to an Executive Committee, composed of: Chairperson, Vice-Chairperson, Treasurer, Secretary-General, and up to five Board-elected members. The Executive Committee meets at least every two months to review the association's operations. Decisions are recorded in a special register and presented to the Board on an ongoing basis. Meetings are valid if at least three members attend.

Article 42 Bylaws 1

The Chairperson of the Board is competent to:

- Preside over the meetings of the General Assembly, the Board of Directors, and any internal committees, and has the right to convene them.
- Represent the association and act on its behalf before administrative and judicial authorities and third parties.
- Approve the agenda of Board meetings and monitor the implementation of its decisions.
- Sign on behalf of the association all contracts and agreements approved by the Board, taking into account cases that require the General Assembly's approval.
- Sign together with the Secretary-General the minutes of meetings, administrative decisions, and matters related to the association's staff.
- Sign all checks as the second signatory and financial instruments together with the Treasurer or whomever the Board authorizes.
- Decide on urgent matters presented by the Secretary-General which cannot be postponed until the Executive Committee or Board meeting, provided these matters and decisions taken are presented to the Board at its next meeting.

In the event of the Chairperson's absence, the Vice-Chairperson or whomever the Board authorizes performs the Chairperson's duties and has all the Chairperson's powers.



Article (43) Bylaws 1:

The Secretary-General (General Secretary) is competent to:

- Prepare the Board agenda, send invitations to members, conduct secretarial duties of the meetings, prepare minutes and decisions, record them in special registers, and present them to the Board at the next meeting for ratification.
- Maintain the membership register.
- Maintain registers of the minutes of the Board and General Assembly meetings and sign them together with the Chairperson or their delegate.
- Follow up on the implementation of Board decisions.
- Prepare the annual report on the association's activities and submit it to the Board after presentation to the Executive Committee.
- Prepare the agenda of the General Assembly.
- Notify the administrative authority of the Board or General Assembly decisions in accordance with the executive regulations.
- Implement the association's obligations regarding the elections of the Board.
- Supervise all administrative work, staff affairs, and maintain all papers and records of the association at its headquarters.
- Review all incoming correspondence to the association and present it to the Board, the Executive Committee, or the Chairperson according to the scope of each.
- Review observations from the Central Auditing Organization and the administrative authority related to administrative and social matters, and prepare responses to be presented to the Executive Committee and the Board for reply to these authorities within one month from the date of notification.
- Other competences assigned by the Board.



Article (44) Bylaws 1:

The Treasurer is responsible for all financial matters of the association according to the system prepared by the auditor and approved by the Board. The Treasurer is competent to:

- Supervise all association resources and expenditures, monitor the issuance of receipts for all revenues, receive them and deposit them in the bank immediately, and supervise or record all revenues and expenditures in special ledgers, being responsible for organizing financial and inventory operations and supervising them, and submit observations and memoranda to the Board.
- Supervise the annual inventory and submit a report on the results to the Executive Committee and the Board.
- Approve all legally authorized expenditures, retain supporting documents of disbursement, or supervise disbursement and maintain documents.
- Review financial documents or records before and after disbursement, approve them, and preserve them.
- Implement Board and Executive Committee decisions concerning financial transactions, provided they comply with budget provisions.
- Sign checks with the Chairperson or their delegate as the first signatory.
- Approve temporary advances within the limits determined by the Board for urgent and necessary expenditures that cannot be postponed until the Board meeting, provided these expenditures are approved at the first Board meeting.
- Prepare revenue, expenditure, and balance sheet accounts for auditor review to prepare the final report, and submit all to the Board.
- Cooperate with the Secretary-General in preparing the proposed budget for the following year and submit it to the Board at least fifteen days before presenting it to the General Assembly.
- Review observations from the Central Auditing Organization and the administrative authority concerning financial matters and prepare responses to present them to the Board within one month from the date of notification.



Article (45) Bylaws 1:

The association must appoint an auditor from among the accountants registered in the Auditors' Register if the total annual revenues or expenditures exceed one hundred thousand Egyptian pounds. The auditor is competent to:

- Review the association's ledgers, records, and documents at any time and has the right to request any information and clarifications deemed necessary to perform their duties; they may also determine the association's assets and liabilities. The Board must enable the auditor to access all the above.
- If prevented from performing their duties, the auditor must record this in a documented report to the Board to enable them. If the Board does not take necessary measures, the auditor must notify the administrative authority with a copy of the report.
- Establish the financial system that ensures the proper conduct of the association's work.
- Supervise the year-end inventory of cash and petty cash accounts and submit a report of the results to the Board.
- Submit a report on the final accounts and balance sheet to the Board at least one month before the General Assembly meeting, attaching a report containing their observations on the final accounts and budget; they may attend the General Assembly and present their report and opinions on all matters related to their duties as auditor.
- If the auditor fails to perform their duties, the Board may call an ordinary General Assembly, attaching a report from the Board for discussion and taking the appropriate decision.



Chapter Five: Dissolution of the Association

Article (46) Bylaws 1:

If the Board determines that the association is unable to achieve its objectives, it may call an extraordinary General Assembly meeting, attaching a report on this matter to be discussed by the extraordinary General Assembly to issue the decision it deems appropriate, whether to dissolve the association or merge it into another association.

If the extraordinary General Assembly decides to dissolve the association, a decision must be issued specifying the appointment of one or more liquidators from a certified accounting office, the duration of the liquidation, and the liquidator's fees, and notifying the administrative authority (which is obliged to remove the association from its records).

If the extraordinary General Assembly decides to merge the association with another, the administrative authority must be notified to issue the necessary decision after the approval of the receiving association.

All in accordance with the provisions of Law No. 149 of 2019 on organizing civil work and its executive regulations.

Date: / /

Secretary-General: Chairperson:

Name: Name:

Signature: Signature:



Model

Statutes

For the institution:-----

Registered with:-----

Under No.:----- dated: / /

In accordance with the provisions of Law No. 149 of 2019 on organizing civil work

Managed by:----- of the Ministry of Social Solidarity

Type: (Central- Local)

Institution headquarters:-----

Main field of work:-----



Bylaws (2)

Chapter One: Institution Name, Field of Activity, Geographical Scope, and Administrative Headquarters

Article (1) Bylaws 2:

The undersigned (a single founder / a group of founders, whether natural persons, legal entities, or both) agreed to establish: Institution-----

The address of the headquarters designated as its administrative center:-----

Geographical scope of work:

Nationwide / Governorate / City center / District / Subdistrict / Village

Institution branches:

No. Branch Name Registration No. and Date Governorate

1

2

3

Article (2) Bylaws 2:

The institution undertakes, in its statutes, activities, and funding, to respect the provisions and principles of the Constitution, Egyptian laws, and international conventions ratified by Egypt.



Article (3) Bylaws 2:

The fields of work of the institution:

1. ----- (Main)
 2. -----
 3. -----
 4. -----
-

Article (4) Bylaws 2:

The institution shall carry out the following activities:

1. -----
 2. -----
 3. -----
 4. -----
-

Article (5) Bylaws 2:

It is agreed that none of the purposes of the institution shall include, nor shall it carry out, any of the activities listed in Article (15) of the Law, and it shall not engage in financial speculation.

(Funds allocated for the establishment of the institution)

Article (6) Bylaws 2:

The founders / founder agreed to allocate the following funds:

First: Capital allocated to the institution:

- a) Cash



- b) Real estate
- c) Movable
- d) Securities
- e) Income or proceeds from the sale of any of the above

Second: The value of the funds and how to determine this value in the case of real estate or movables:

- 1. -----
- 2. -----

Third: Evidence of the founder's or founders' entitlement to allocate the funds specified above:

- 1. -----
- 2. -----
- 3. -----

Article (7) Bylaws 2:

To develop the institution's resources, the founders agreed that the sources of funding shall be as follows:

First: Additional funds allocated by the founder(s) or by the heirs of a bequeathed founder to the institution, which shall be recorded in the institution's registers after notifying the administrative authority.

Second: Additional funds allocated by non-founders approved by the Minister of Social Solidarity.

Third: Funds received by the institution from third parties.

Fourth: Licenses for fundraising from the public or foreign donations approved by the administrative authority.



Fifth: Proceeds from productive or service projects established by the institution.

Sixth: Government grants.

Seventh: Establishing or contributing to establishing companies or charitable investment funds.

Eighth: Other resources approved by the Board of Trustees.

While taking into account obtaining the necessary approvals according to the provisions of the Law, its Executive Regulations, and related laws.

Article (8) Bylaws 2:

The financial year of the institution begins on July 1 and ends on June 30 of the following year, and the institution shall have an annual budget.

Article (9) Bylaws 2:

Subject to the provisions of Article (23) of Law No. 149 of 2019, the institution's funds shall be deposited in its name as registered with banks under the supervision of the Central Bank in accordance with the decision of the Board of Trustees.

Article (10) Bylaws 2:

The institution's funds are allocated for achieving its purposes and shall not be spent otherwise.

The institution may use surplus revenues to ensure adequate financial resources in accordance with Article (80) of the Executive Regulations, or reinvest them in projects serving its purposes, all without engaging in financial speculation.



Article (11) Bylaws 2:

No expenditure from the institution's funds may be made unless signed on the payment order by the institution's director and accountant.

Article (12) Bylaws 2:

The institution shall maintain at its headquarters the following books and records:

- Register of revenues and expenditures.
 - Register of Board of Trustees meetings.
 - -----
 - -----
 - -----
 - -----
-

Article (13) Bylaws 2:

The institution's management shall ensure that its funds are not directed in any way to finance activities or projects that are prohibited under Article (15) of the Law, and shall exercise utmost care in verifying the nature of activities it may carry out or contribute to.



Bylaws (2)

Chapter Two: Membership

Article (14) Bylaws 2:

The founders or Board of Trustees of the institution must meet the following conditions:

- No final judgment for a felony or for a penal sentence restricting liberty in a misdemeanor affecting honor or honesty has been issued against them, unless their civil rights have been restored.
 - They must enjoy their civil and political rights.
-

Article (15) Bylaws 2:

Membership of the Board of Trustees ends for a member in any of the following cases:

- Resignation.
 - Death.
 - Removal by a decision of the founder(s) or the administrative authority in any of the following cases:
 - If they commit an act that could cause material or moral harm to the institution.
 - If they exploit their membership in the Board of Trustees for personal profit or purpose.
 - Failure to attend more than half of the sessions in a year.
 - For the public interest.
-



Article (16) Bylaws 2:

The institution is managed by the Board of Trustees and represented by the Chairman of the Board before the judiciary and third parties.

Article (17) Bylaws 2:

The Board of Trustees consists of an odd number (.....) of members appointed by the founder(s).

The Board of Trustees elects from among its members a Chairman, a Vice-Chairman, a Treasurer, and a Secretary-General, unless they have been appointed in the establishment deed or will by the founder(s).

The Chairman and members of the Board of Trustees, or some of them, may be founders.

Article (18) Bylaws 2:

The term of the Board of Trustees shall be four years, except for the first Board, which is appointed for (.....) up to a maximum of four years. If a vacancy occurs for any reason before the end of the term, a member shall be appointed in the same manner as their predecessor.

Article (19) Bylaws 2:

The Board of Trustees appoints a director to manage the institution from outside its members and determines the director's responsibilities, fees, salary, or remuneration as applicable. The director must enjoy civil and political rights and must not have a final criminal judgment or penal sentence restricting liberty in a misdemeanor affecting honor, unless their civil rights have been restored.



Article (20) Bylaws 2:

The Chairman of the Board of Trustees shall notify the administrative authority of the formation of the Board of Trustees and any amendments to it, as well as the appointment of the executive director, within fifteen days of the decision.

Article (21) Bylaws 2:

The Board of Trustees manages the institution to achieve its purposes and, in doing so, may exercise the powers of the Board of Directors and General Assembly as provided in Law No. 149 of 2019 and its Executive Regulations, except for amending the statutes or their equivalent, which is reserved for the founders unless the statutes provide otherwise.

Article (22) Bylaws 2:

The Board of Trustees shall convene at least once every three months to review the affairs of the institution, based on an invitation from the Chairman to all members indicating the place, time, and agenda of the meeting. If the Board wishes to amend the institution’s administrative bodies or internal regulations, these must be explicitly included in the agenda and cannot be discussed under “any other business.”

The invitation shall be sent by a method that ensures proof of receipt by each member, including:

- Registered mail with acknowledgment of receipt.
- Hand delivery with member’s signature and national ID number.
- Electronic means
- Other means

The meeting is valid only if the majority of members are present and sign the attendance sheet.

Decisions are made by an absolute majority of those present. In the event of a tie, the side of the Chairman prevails.



Article (23) Bylaws 2:

The Board of Trustees shall convene based on a written invitation sent as provided in these bylaws by the Chairman for an extraordinary meeting once a year within the four months following the end of the financial year of the institution to consider:

Approval of the balance sheet and final accounts for the ended financial year, the Director's activity report, the auditor's report, appointment of the auditor for the following year, approval of the proposed budget for the new financial year, and any other matters the Board deems appropriate for the agenda.

Article (24) Bylaws 2:

The Board of Trustees supervises the management of the institution and monitors its proper operation and compliance with achieving its purposes efficiently, and in particular:

- Elect the Chairman, Vice-Chairman, Treasurer, and Secretary-General.
- Prepare and approve the Code of Conduct and the institution's internal regulations.
- Form committees deemed necessary for proper functioning, determine the responsibilities of each, with each committee chaired by a Board member. Committee decisions are valid within their scope and must be presented to the Board at the next meeting for ratification.
- Approve contracts and agreements entered into by the institution.
- Approve productive or service projects established by the institution to achieve its purposes.
- Approve the budget and final accounts for the ended financial year, the proposed budget for the new year, and the annual report including the institution's activities, projects, financial status, annual inventory, and new projects to be undertaken in the coming year.
- Approve the auditor's report and respond to any observations therein.



- Appoint the director from outside the Board and determine their responsibilities and remuneration.
- Approve the appointment of necessary staff for the institution and discipline or dismiss them.
- Discuss observations of the Central Auditing Organization and the competent administrative authority and prepare responses within one month of notification, taking necessary measures to remedy any violations of the Law, Executive Regulations, or these statutes.

Article (25) Bylaws 2:

Decisions of the Board of Trustees are issued by an absolute majority of its members (half +1), except for decisions related to amending the statutes, dissolving the institution, or merging it, which must be issued with the approval of members in the event of the founders' removal (resignation – death).

Article (26) Bylaws 2:

The Chairman of the Board of Trustees shall have the following powers:

1. Chairing the sessions of the Board of Trustees and any internal committees and has the right to convene the Board.
2. Approving the agenda of the Board sessions and monitoring the implementation of its decisions.
3. Signing on behalf of the institution all contracts and agreements approved by the Board of Trustees.
4. Signing, together with the Secretary-General, the minutes of the sessions, administrative decisions, and personnel matters.
5. Signing checks and financial instruments together with the Treasurer or a designee from the Board members.



6. Deciding on urgent matters that cannot be deferred until the next Board meeting, provided that these matters and the decisions made are presented to the Board at its next meeting. In the absence of the Chairman, the Vice-Chairman or a designee from the Board members shall perform the Chairman's duties and have all his powers.
-

Article (27) Bylaws 2:

The Secretary-General or Council Secretary, as applicable, shall have the following powers:

- Prepare the Board agenda, send invitations to members, oversee meeting secretariat, prepare minutes and decisions, record them in the institution's registers, and present them to the Board at the next meeting for ratification.
 - Supervise the preparation of a register containing the names and addresses of the Board members.
 - Maintain the records of Board meeting minutes and sign them with the Chairman.
 - Notify the administrative authority of the formation of the Board and any amendments.
 - Implement the Board's decisions.
 - Supervise the institution's administrative work.
 - Review all important correspondence received by the institution and present it to the Board or the competent authority for a decision if within the Board's scope, including observations from the Central Auditing Organization or the competent administrative authority regarding administrative and social matters, and prepare responses within one month of notification for presentation to the Board.
-



Article (28) Bylaws 2:

The Treasurer shall have the following powers:

The Treasurer supervises the institution's financial affairs according to the system approved by the auditor and ratified by the Board of Trustees and has the following responsibilities:

- Overall supervision of the institution's resources and expenditures, monitoring the application of financial regulations, including issuing receipts for all revenues, receiving and depositing them in the bank promptly, recording all revenues and expenditures immediately in the relevant books, properly organizing financial and inventory records, and presenting observations and notes to the Board.
- Supervise the annual inventory and present the inventory report to the Board.
- Monitor expenditures and maintain supporting documents.
- Review the institution's financial records and documents before and after disbursement, approve them, and maintain them.
- Implement Board decisions regarding financial transactions and ensure they comply with the approved budget items.
- Sign checks with the Chairman, Vice-Chairman, or a designee from the Board members.
- Approve temporary advances within the limits authorized by the Board for urgent and necessary expenses, subject to ratification at the Board's next meeting.
- Prepare copies of the revenue and expenditure accounts and balance sheet for audit by the auditor and present the final report to the Board.
- Participate with the Secretary-General in preparing the draft annual budget and submit it to the Board.
- Review observations from the Central Auditing Organization or the administrative authority regarding financial matters and prepare responses within one month of notification for submission to the Board.



Article (29) Bylaws 2:

- The Board of Trustees shall appoint an auditor from accountants registered in the auditors' list, not a member of the Board, and determine their fees if the institution's annual revenues or expenditures exceed one hundred thousand Egyptian pounds.
 - If the institution does not have an auditor, the Board of Trustees shall take steps to appoint one, determine their fees, and define their powers.
-

Article (30) Bylaws 2:

The auditor shall have the following powers:

- Inspect the institution's books, records, and documents at any time and has the right to request any data or explanations necessary for performing their duties and determine the institution's assets and liabilities. The Board must enable the auditor to access all of the above.
 - If the auditor is prevented from performing their duties, they shall record this in a formal report submitted to the Board to take measures to enable them. If the Board fails to take necessary measures, the auditor shall notify the administrative authority with a copy of the report.
 - The auditor shall establish the financial system ensuring proper functioning of the institution.
 - Supervise the cash and petty cash accounts at the end of the financial year and submit an inventory report to the Board.
 - Submit a report on the final accounts and balance sheet to the Board at least one month before the extraordinary meeting, including observations on the accounts and balance sheet. The auditor may attend the meeting, present their report, and express their opinion on all matters related to their duties.
 - If the auditor fails to perform their duties properly, the Board of Trustees has the right to call a meeting to discuss and take appropriate action.
-



Bylaw (2)

Chapter 4: Dissolution of the Institution

Article (31) Bylaws 2:

If it becomes clear to the founder(s) that the institution is unable to achieve its objectives, an extraordinary meeting may decide to dissolve the institution. The dissolution decision shall include appointing one or more liquidators from accredited accounting firms, determining the liquidation period and fees. In the event of the founders' removal (resignation – death), the Board of Trustees may decide on dissolution with the approval of members, and the administrative authority shall be notified of the decision.

The provisions above also apply in case of a merger, and the administrative authority must be notified to issue the necessary decision after the approval of the institution to be merged.

All of the above is subject to the provisions of Law No. 149 of 2019 and its executive regulations.

Article (32) Bylaws 2:

Upon dissolution of the institution (voluntary or judicial), its funds shall devolve to one of the following:

- Fund for Supporting Projects of Associations and Non-Governmental Institutions.
- Association:----- registered under No.----- in the governorate of-----

- Institution:----- registered under No.----- in the governorate of-----

According to Article (7) of Law No. 149 of 2019.

Name of Governorate: //

Secretary-General Chairman of the Board of Trustees



Name: Name:

Signature: Signature:

Bylaws (3)

Chapter One – Geographical Scope and Administrative Headquarters

Article (1) Bylaws 3:

On the day:----- corresponding to / /, the signatories agreed to establish:

A union under the name: Thematic Union-----

Address:-----

Article (2) Bylaws 3:

The union shall respect the provisions and principles of the Constitution, Egyptian laws, and international conventions ratified by Egypt in its statutes, activities, and financing.

Article (3) Bylaws 3:

The Union shall have the following powers:

- Implement programs or projects in cooperation with Egyptian associations and non-governmental institutions under the same standards applicable to the associations.
- Establish a database listing associations and non-governmental institutions and update it regularly.
- Take necessary measures to enhance the efficiency of employees and volunteers in the associations and institutions, promote a culture of volunteering, plan and supervise training programs for activities under its responsibility, while obtaining prior approval for foreign experts or international training programs.



- Coordinate with relevant authorities regarding the needs, capacities, and resources of associations and institutions to ensure integration with other civil society entities in delivering services and contributing to solutions for social issues.
- Provide technical and legal support to the member associations and institutions of the Union.
- Hold an annual conference to evaluate achievements of member associations and institutions and review submitted topics for discussion.

Article (4) Bylaws 3:

It is agreed that among the purposes of the Union is not to practice any of the activities listed in Article (15) of Law No. 149 of 2019 and not to engage in financial speculation.

Chapter 2

Financial and Administrative Aspects

Article (5) Bylaws 3:

The financial resources of the Union consist of:

Fees and subscriptions of the member associations and non-governmental institutions, the value of which is determined by the Union's Board of Directors.

Donations – gifts – bequests – grants.

Licenses for public fundraising according to the law.

Returns from the investment of its funds.

Other resources approved by the Board of Directors.



While observing the necessary approvals according to the provisions of the law, its executive regulations, and relevant laws.

Article (6) Bylaws 3:

The Union's financial year begins on July 1 and ends on June 30 of the following year.

Article (7) Bylaws 3:

Subject to the provisions of Article (23) of Law No. 149 of 2019, the Union's funds shall be deposited in its name with banks supervised by the Central Bank according to the Board of Directors' decision.

Article (8) Bylaws 3:

For any disbursement of the Union's funds, the withdrawal order must be signed by the Union's Director and Accountant.

Article (9) Bylaws 3:

The Union's funds are dedicated to achieving its objectives and shall not be spent otherwise. It may utilize surplus revenues to ensure an adequate financial resource provided this does not affect the Union's activities.

Article (10) Bylaws 3:

The Union shall have an annual budget. If its annual expenditures or revenues exceed one hundred thousand Egyptian pounds, the final accounts must be submitted to an auditor registered in the auditors' list, accompanied by supporting documents, for review and report at least one month before the general assembly meeting.



The Union shall keep financial records at its headquarters, indicating its financial position, including revenues, expenditures, balances, and other relevant items.

Article (11) Bylaws 3:

The Union shall appoint the necessary employees, specialists, and workers to perform its duties and functions through recruitment in accordance with labor law provisions.

Article (12) Bylaws 3:

Upon dissolution of the Union (voluntary or judicial), its funds shall devolve to the Fund for Supporting Projects of Associations and Non-Governmental Institutions.

Article (13) Bylaws 3:

The Union shall maintain at its headquarters all records, documents, and correspondence, and these records must be stamped with the Union's seal and that of the competent administrative authority before use.

Article (14) Bylaws 3:

Any amendment to the provisions of this statute shall be by a decision of the Extraordinary General Assembly and sent to the competent administrative authority to be annotated in the register summarizing the Union's bylaws.



Chapter 3: Membership and Board of Directors

First section: Membership

Article (15) Bylaws 3:

Membership of the Union consists of current or future associations and non-governmental institutions at the national level, provided that:

- They are registered under Law No. 149 of 2019, or their status has been regularized according to its provisions.
 - The association or institution practices or funds activity in a specific field at the national level consistent with the Union's activity.
 - The association or institution submits a written application expressing its desire to join the Union, including approval of its Board of Directors and commitment to implement the Union's decisions and recommendations, accompanied by the membership fee of-----.
-

Article (16) Bylaws 3:

Membership of an association or institution shall cease if it is dissolved, merged into another entity, or resigns from the Union.

Article (17) Bylaws 3:

The General Assembly of the Union consists of representatives of the member associations and institutions, with each association or institution represented by one member chosen by its Board of Directors. To attend the General Assembly meeting, the association or institution must have fulfilled its obligations, and at least ninety days must have passed since joining the Union.



Article (18) Bylaws 3:

The General Assembly convenes upon invitation from the Chairman of the Board of Directors to all active members, indicating the place, date, and agenda of the meeting. The invitation shall be sent through a method that ensures each member's awareness and can be proven, including:

- Registered mail with acknowledgment of receipt.
 - Hand delivery with the member signing upon receipt with their national ID number.
 - An electronic method
 - Another method
-

Article (19) Bylaws 3:

The General Assembly must be convened for an ordinary meeting at least once every year, within the four months following the end of the financial year, to consider the following:

- Review the budget and final accounts.
- Annual report of the Board of Directors on the Union's activities and the auditor's report.
- Elect members of the Board of Directors to replace those whose membership has ended or ceased.
- Appoint an auditor and determine their fees from non-board members.
- Approve the draft budget for the year following the final accounts.
- Any other matters the Board of Directors deems necessary to include in the agenda.

The General Assembly may also be convened for an ordinary meeting whenever necessary.



Article (20) Bylaws 3:

The General Assembly shall be convened at least fifteen days before the meeting date, attaching the agenda, a copy of the final accounts, and the draft budget.

The General Assembly cannot consider matters not included in the agenda unless approved by the absolute majority of members present.

The General Assembly meets at the Union's headquarters, but may convene elsewhere as specified in the invitation.

A copy of the documents presented to the General Assembly shall be sent to the competent administrative authority and the General Union at least fifteen days before the meeting.

Article (21) Bylaws 3:

An ordinary meeting of the General Assembly is valid only with the absolute majority of its members entitled to attend, representing the member associations and institutions.

If the quorum is not met, the meeting shall be postponed to another session held within from the date of the first meeting.

In this case, the meeting is valid if attended in person (without proxy) by no fewer than members.

The administrative authority may appoint a representative to attend the meeting.
Decisions of the General Assembly are issued by an absolute majority of members present.

Article (22) Bylaws 3:

The General Assembly may be convened for extraordinary meetings to consider:

- Amendments to the Union's bylaws.
- Removal of all or some members of the Board of Directors.



- Dissolution of the Union and appointment of one or more liquidators from accredited accounting firms, specifying the liquidation period and fees.
- Any matter required by the bylaws to be presented to the extraordinary General Assembly.
- Any matter the Board of Directors deems necessary for calling an extraordinary meeting.

Other matters may be considered with the approval of the absolute majority of members present.

Decisions of the extraordinary General Assembly are issued by the absolute majority (or a majority of %) of members entitled to attend.

Article (23) Bylaws 3:

The General Assembly is chaired by the Chairman of the Board. In his absence, the Vice-Chairman presides, and if both are absent, the eldest member chairs the meeting.

Article (24) Bylaws 3:

Minutes of ordinary and extraordinary General Assembly meetings must be recorded in a special register and signed by both the Chairman and the General Secretary.

Copies of the General Assembly meeting minutes must be sent to the competent administrative authority and the General Union of Associations and NGOs within thirty days of the meeting.



Chapter 3: Membership and Board of Directors

Section Two: Board of Directors

Article (25) Bylaws 3:

The Union's Board of Directors consists of fifteen members elected by the General Assembly from among its members representing the member associations and institutions that have paid their membership dues.

At its first meeting, the Board elects a Chairman, Vice-Chairman, Treasurer, and Secretary General from among its members.

Article (26) Bylaws 3:

The term of the Board of Directors is four years.

The Board must initiate the process to convene a General Assembly to elect a new Board at least sixty working days before the end of its term.

If a board seat becomes vacant between General Assembly meetings, the Board promotes the candidates with the highest votes from the last election, following the order of the elected members, to fill the vacancies. These members continue in their positions until the next full Board election.

If no reserve list exists from the last election, the General Assembly shall be convened to elect new members to replace those whose membership has ended.



Chapter 3: Membership and Board of Directors

Section Four: Powers of Board of Directors

Article (27) Bylaws 3:

The Board of Directors of the Union is responsible for:

- Preparing the Union's annual activity report.
 - Preparing the annual budget and final accounts, reviewing auditor reports, and providing copies to the competent administrative authority at least one month before submission to the General Assembly.
 - Preparing the code of conduct and financial and administrative regulations governing the Union.
 - Implementing General Assembly decisions.
 - Appointing employees necessary for the Union's work.
 - Forming specialized and subcommittees to assist in achieving the Union's purposes according to the powers granted by law, with the ability to seek advice from prominent figures in social and nonprofit work.
-

Article (28) Bylaws 3:

The Board of Directors must meet at least once every three months, upon invitation from the Chairman specifying the meeting place, date, and agenda.

If the Board intends to amend the Union's structure or internal regulations, these items must be explicitly included in the agenda and cannot be discussed under "any other business."

The invitation may be sent through methods ensuring each member's acknowledgment, such as:

- Registered mail with acknowledgment of receipt.
- Hand delivery with member signature and national ID number.



- Electronic means
- Other means

A meeting is valid only if a majority of members are present, with attendance recorded in a register.

Decisions are made by an absolute majority of members present. In the event of a tie, the Chairman's side prevails.

A member absent from more than half of the Board meetings held in a year is considered resigned, with notification sent by registered mail with acknowledgment of receipt.

Article (29) Bylaws 3:

The Board of Directors may form an Executive Committee from among its members, authorized to exercise all or part of its powers. This committee must include the Chairman or Vice-Chairman, the Treasurer, and the Secretary-General, and its total number must not exceed five members.

Article (30) Bylaws 3:

Copies of the minutes of the Board of Directors' meetings and all resolutions taken must be sent to the competent administrative authority and the General Union of Associations and NGOs within thirty days of the meeting.

Article (31) Bylaws 3:

A member of the Board of Directors may not perform any action on behalf of the Union in which they have a personal interest.



Article (32) Bylaws 3:

The Board of Directors may appoint a Director for the Union from outside its members and specify in the appointment decision the administrative responsibilities and the compensation due.

Article (33) Bylaws 3:

No member of the Board of Directors may receive any financial compensation for attending meetings or committees.

Article (34) Bylaws 3:

The Chairman of the Board is responsible for:

- Presiding over General Assembly and Board meetings, including internal committees, and has the right to convene them.
- Representing the Union before administrative and judicial authorities and third parties.
- Approving the Board meeting agendas and reviewing implementation of its resolutions.
- Signing all contracts and agreements approved by the Board (considering matters requiring General Assembly approval).
- Signing meeting minutes, administrative decisions, and employee-related matters with the Secretary-General.
- Co-signing checks and financial instruments with the Treasurer or their proxy.
- Deciding urgent matters presented by the Secretary-General that cannot wait until the next Board meeting, subject to reporting these decisions at the following meeting.

In the absence of the Chairman, the Vice-Chairman or a delegated Board member assumes all Chairman powers.



Article (35) Bylaws 3:

The Secretary-General is responsible for:

- Preparing Board meeting agendas, sending invitations, recording minutes and decisions, and maintaining special registers, to be presented for ratification at the next Board meeting.
- Maintaining a register of all Union members and overseeing its management.
- Keeping minutes of Board and General Assembly meetings and co-signing with the Chairman.
- Implementing Board decisions.
- Preparing the annual activity report with the Treasurer and submitting it to the Board.
- Preparing General Assembly agendas and overseeing the execution of invitations.
- Supervising all incoming correspondence and presenting it to the Chairman.

Article (36) Bylaws 3:

The Treasurer is responsible for the Union's financial affairs in accordance with the system approved by the auditor and the Board, specifically:

- Supervising the Union's resources, expenditures, issuing receipts for all income, receiving and depositing funds in the bank, recording all revenues and expenditures promptly, and organizing financial and inventory operations.
- Supervising the annual inventory and submitting the report to the Board.
- Ensuring all expenditures are lawful, maintaining supporting documents, and supervising disbursement.
- Executing Board decisions related to financial transactions, ensuring compliance with approved budget items.
- Co-signing checks with the Chairman or their proxy.



- Approving temporary advances within limits authorized by the Board or Chairman for urgent needs, to be ratified at the next Board meeting.
 - Preparing copies of financial accounts and budget for audit by the auditor.
 - Presenting final accounts, balance sheet, and auditor reports to the Board.
 - Collaborating with the Secretary-General to prepare the next year's budget draft.
 - Reviewing observations from the Central Auditing Organization or administrative authority and preparing responses to be presented to the Board within one month of receipt.
-

Article (37) Bylaws 3:

Candidates for the Union's Board of Directors must:

- Enjoy full civil rights.
 - Have been members of their respective association or institution for at least (.....) years.
 - _____
 - _____
-

Article (38) Bylaws 3:

The General Assembly appoints an auditor from outside the Board of Directors and determines their fees.

If the Union's annual expenses or income exceed 100,000 EGP, the auditor must be registered in the official auditors' registry.

The auditor's term extends from the date of appointment until the next General Assembly meeting, covering the audited financial year.



The auditor's duties include:

- Examining and auditing the Union's financial records, with full right to access books, registers, and documents, request data and clarifications, verify assets and liabilities, and audit cash and accounts at the fiscal year-end.
- Establishing a financial system ensuring proper operation of the Union.
- Preparing a report on the final accounts and balance sheet, to be submitted at least one month prior to the General Assembly, including any remarks or suggestions.
- Attending the General Assembly and presenting their report.

If the Union lacks an auditor for any reason, the Board must immediately appoint one under its responsibility and submit the choice for approval at the next General Assembly meeting.

Chapter 3: Membership and Board of Directors

General Provisions

Article (39) Bylaws 3:

The Union must submit an annual general report on its activities to the competent administrative authority and the General Union of Associations and NGOs no later than one month from the date of the General Assembly meeting.

Article (40) Bylaws 3:

The decisions of the Union are binding on all member associations and NGOs. Members may object to these decisions before the Board of Directors within fifteen (15) days from the date of notification. If the Board does not respond within sixty (60) days from the date of notification of the objection, the association or NGO may refer the matter to the General Union, whose decision shall be final.

Secretary:-----

Chairman:-----



Founders of this Union (Legal Entities) are:

No	Name of Association/NGO	Representative	National ID	Profession	Detailed Address	Signature
1						
2						
3						
...						
30						

Bylaws (4): Template

Template Statutes of the Regional Union of Non-Governmental Organizations and Foundations in the Governorate of:----- Registered under No.: () on: // In accordance with the provisions of the Law Regulating the Exercise of Civil Work, issued by Law No. 149 of 2019. Directorate of: -----

Headquarters Address:-----



Bylaws (4): Chapter One

Name of the Union – Activity – Geographical Scope – Head Office

Article (1):

On this day: _____ corresponding to //, the undersigned agree to establish a Union named: **Regional Union of Associations and NGOs**, in the province of:-----, with headquarters at:-----

Article (2):

The Union shall comply in its statutes, activities, and funding with the provisions and principles of the Constitution, Egyptian laws, and the international agreements ratified by Egypt.

Article (3):

The Union shall:

- Implement programs or projects in cooperation with associations and NGOs under the same rules they are obliged to follow.
- Establish a database of associations and NGOs within the province and update it periodically.
- Take the necessary measures and means to raise the efficiency of staff and volunteers in the associations and NGOs, promote a culture of volunteering in society, and develop training and qualification plans, and follow up on evaluation of training programs for activities it undertakes within the province, ensuring prior approval from the competent authority for foreign expertise or courses outside Egypt.
- Coordinate with local councils, governorates, and relevant ministries regarding the needs, capabilities, and resources of the province to ensure the integration of efforts of member associations and institutions in delivering their services and contributing to finding solutions to community issues.



- Provide technical and legal support to associations and NGOs within the province, in accordance with the law.
 - Hold an annual conference to evaluate the achievements of the member associations and institutions and to study and discuss the topics referred to it.
-

Article (4):

It is agreed that the Union shall not include among its purposes any of the activities listed in Article (15) of Law No. 149 of 2019, and shall not engage in financial speculation.

Bylaws (4): Chapter Two-Financial and Administrative Aspects

Article (5):

The Union's financial resources shall consist of:

- Membership fees and subscriptions of member associations and NGOs, the value of which is determined by the Board of Directors.
 - Donations, grants, legacies, gifts, and endowments.
 - Licenses for fundraising in accordance with the law.
 - Revenue from investment of its funds.
 - Other resources approved by the Board of Directors.
All approvals shall comply with the provisions of the law, its executive regulations, and relevant legislation.
-



Article (6):

The Union's fiscal year shall begin on July 1 and end on June 30 of the following year.

Article (7):

Subject to the provisions of Article (23) of Law No. 149 of 2019, the Union's funds shall be deposited in its registered name in banks under the supervision of the Central Bank, according to the decision of the Board of Directors.

Article (8):

No amount may be disbursed from the Union's funds except with the signatures of the Union Director and Union Accountant.

Article (9):

The Union's funds shall be used solely for achieving its objectives. Surplus revenue may be used to secure a sufficient financial resource, provided it does not affect the Union's activities.

Article (10):

The Union shall have an annual budget. If the Union's annual expenses or revenues exceed one hundred thousand Egyptian pounds (100,000 EGP), the final accounts must be submitted to a certified accountant for review, accompanied by supporting documents, at least one month before the General Assembly convenes. The Union must maintain at its headquarters financial records showing its financial position, revenues, expenditures, balances, and other relevant data.

Article (11):

Necessary specialists, employees, and workers required for the Union to perform its duties and mandates shall be recruited through appointments within the framework of the Labor Law.



Article (12):

In the event of dissolution (voluntary or judicial), the Union's assets shall devolve to the NGOs and Foundations Projects Support Fund.

Article (13):

The Union shall keep all records, documents, and correspondence at its management center. These records must be stamped by the Union's seal and the competent administrative authority before use.

Article (14):

Any provision of these Statutes may be amended by a resolution of the Extraordinary General Assembly. The amendment shall be sent to the competent administrative authority to be noted in the registry of the summary of statutes for regional unions.

Bylaws (4): Chapter Three

First: Membership and the General Assembly

Article (15):

Membership of the Union consists of existing NGOs and Foundations or those established in the future within the governorate's scope, provided that:

- They are registered in accordance with Law No. 149 of 2019 or have regularized their status according to its provisions.
 - The NGO or Foundation submits a written application expressing its desire to join the Union, including the approval of its Board of Directors/Trustees, a commitment to implement the Union's decisions and recommendations, and payment of an enrollment fee amounting to: _____.
-



Article (16):

Membership status is terminated if the NGO or Foundation is dissolved, merged into another entity, resigns from the Union, or moves its headquarters to another governorate.

Article (17):

The General Assembly of the Union consists of representatives of the member NGOs and Foundations. Each member shall be represented by one member selected by its Board of Directors from among its own members. To attend the General Assembly meeting, the representative's organization must have fulfilled its obligations and at least ninety days must have passed since its membership in the Union began.

Article (18):

The General Assembly convenes upon an invitation issued by the Chairman of the Board to each of its active members, specifying the location, time, and agenda. The invitation shall be sent via methods that ensure notification and can be proven, including:

- Registered mail with acknowledgment of receipt.
 - Hand delivery against a signature and National ID number.
 - Electronic means:
 - Other means:
-

Article (19):

The General Assembly must be invited to an ordinary session at least once a year within the four months following the end of the fiscal year to consider the following:

- Reviewing the budget and final accounts.
- The Board of Directors' annual report on the Union's activities and the Auditor's report.



- Electing Board members to replace those whose membership has lapsed or expired.
- Appointing the Auditor and determining their fees (from non-Board members).
- The draft estimated budget for the year following the final accounts.
- Other matters the Board of Directors deems necessary to include in the agenda. The General Assembly may also be called for an ordinary meeting whenever necessary.

Article (20):

The invitation for the General Assembly must be issued at least fifteen days before the meeting date, accompanied by the agenda, a copy of the final accounts, and the draft budget. The General Assembly may only consider matters listed on the agenda, except with the approval of an absolute majority of the total members present. The meeting shall be held at the Union's headquarters or another location within the same governorate specified in the invitation. A copy of the documents presented to the General Assembly must be sent to the competent administrative authority and the General Federation at least fifteen days before the meeting date.

Article (21):

An ordinary General Assembly meeting is valid only with the attendance of the absolute majority of its members entitled to attend. If a quorum is not reached, the meeting is postponed to another session held within from the date of the first meeting. In this case, the meeting is valid if attended in person (without proxies or delegation) by at least members. The administrative authority may delegate a representative to attend.

Decisions are passed by an absolute majority of members present.

Article (22):

The General Assembly may be called for extraordinary meetings to consider:

- Amending the Union's Statutes.



- Dismissing all or some members of the Board of Directors.
- Dissolving the Union and appointing one or more liquidators from certified accounting firms, and determining the liquidation period and fees.
- Matters that the Statutes require to be presented to an extraordinary assembly.
- Matters the Board of Directors deems necessary for an extraordinary meeting. Other matters may be considered with the approval of an absolute majority of total members present. Extraordinary resolutions are passed by an absolute majority (or a majority of %) of the total members entitled to attend.

Article (23):

The General Assembly is presided over by the Chairman of the Board, or the Vice-Chairman in their absence. If both are absent, the eldest member shall preside.

Article (24):

Minutes of both ordinary and extraordinary General Assembly meetings must be recorded in a special register and signed by both the Chairman and the Secretary-General. A copy of the minutes must be sent to the competent administrative authority and the General Federation of NGOs and Foundations within thirty days of the meeting date.

Bylaws (4): Chapter Three

Third: The Board of Directors

Article (25):

The Union's Board of Directors shall consist of fifteen members elected by the General Assembly from among its members representing the NGOs and Foundations affiliated with the Union that have paid their subscriptions. In its first meeting, the Board of Directors shall elect from among its members a Chairman, a Vice-Chairman, a Treasurer, and a Secretary-General (General Secretary).



Article (26):

The term of Board membership is four years. The Board must take measures to invite the General Assembly to elect a new Board at least sixty working days before the end of its term. In the event of a vacancy on the Board between General Assembly meetings, the Board shall promote the candidates who received the highest number of votes in the last election (alternates) to fill the vacant seats. These members shall remain in office until the next full Board election. If no alternate list exists from the last election, the General Assembly shall be called to elect members to replace those whose membership has terminated.

Bylaw (4):

Chapter Four: Mandates of the Board of Directors

Article (27):

The Board of Directors is mandated with the following:

- Preparing the annual report on the Union's activities.
- Drafting the annual budget and the final accounts for the ended fiscal year, reviewing the auditor's reports, and providing the competent administrative authority with copies of each at least one month before presentation to the General Assembly.
- Drafting the Code of Conduct and the financial and administrative regulations governing the Union's operations.
- Implementing the resolutions of the General Assembly.
- Appointing the necessary staff for the Union's operations.
- Forming technical and sub-committees to assist in achieving the Union's objectives in accordance with the mandates stipulated by law. The Union may seek assistance from leading and distinguished figures interested in civil social work. These committees are:

First: Technical Committees:

- Planning and Coordination Committee.



- Research and Studies Committee.
- Training Committee.
- Finance Committee.
- Public Relations Committee.
- Volunteering Committee.
- Legal Affairs Committee.
- Culture and Media Committee.
- Productive and Service Projects Committee.
- Environmental Studies Committee. The Board of Directors must be represented by at least one member in every committee it forms. The decisions of these committees shall be effective within the powers delegated by the Board, provided their work is presented at the Board's next meeting.
- **Second: Sub-Committees:** Sub-committees shall be formed at the level of the governorate's administrative divisions (sectors/districts), comprising member NGOs and Foundations within the committee's geographical scope. The Board of Directors shall determine their objectives, mandates, formation methods, and financing.

Article (28):

The Board of Directors must meet at least once every three months upon an invitation from the Chairman specifying the location, time, and agenda. If the Board intends to amend the Union's bodies or its governing regulations, these must be explicitly listed in the agenda sent to members; they may not be discussed under "Any Other Business." The invitation must be sent via verifiable methods, including:

- Registered mail with acknowledgment of receipt.
- Hand delivery against a signature and National ID number.
- Electronic means:



- Other means: A meeting is only valid with the attendance of the majority of members and their signature on the attendance sheet. Resolutions are passed by an absolute majority of those present. In the event of a tie, the Chairman shall have the casting vote. Any member absent for more than half of the meetings held in a year is deemed resigned and shall be notified via registered mail.
-

Article (29):

The Board of Directors may form an Executive Committee from among its members and delegate all or some of its powers to it. The committee shall include the Chairman (or Vice-Chairman), the Treasurer, and the Secretary-General, and shall not exceed five members.

Article (30):

A copy of the minutes of the Board of Directors' meetings and the resolutions passed must be sent to the competent administrative authority and the General Federation of NGOs and Foundations within fifteen days of the meeting date.

Article (31):

A Board member may not perform any work for the Union in which they have a personal interest.

Article (32):

The Board of Directors may appoint a Director for the Union from outside its membership. The appointment resolution shall define their administrative duties and the remuneration they are entitled to.



Article (33):

Board members may not receive any financial amounts for attending meetings or committees.

Article (34):

The Chairman of the Board is mandated with the following:

- Presiding over General Assembly and Board meetings, and any internal committees they attend, with the right to call for such meetings.
 - Representing the Union before administrative and judicial bodies and third parties.
 - Approving the agenda for Board meetings and monitoring the implementation of its resolutions.
 - Signing all contracts and agreements approved by the Board (subject to cases requiring General Assembly approval).
 - Signing meeting minutes, administrative resolutions, and personnel matters alongside the Secretary-General.
 - Signing all checks (as the second signature) and financial instruments alongside the Treasurer or their deputy.
 - Deciding on urgent matters presented by the Secretary-General that cannot be delayed until the next Board meeting, provided these matters are presented to the Board at its first subsequent meeting. In the Chairman's absence, the Vice-Chairman or a person delegated by the Board shall assume their duties and powers.
-



Article (35):

The Secretary-General is mandated with the following:

- Preparing the Board's agenda, inviting members, acting as the meeting secretary, preparing minutes and resolutions, recording them in special registers, and presenting them to the Board for ratification at the next meeting.
- Preparing and supervising the maintenance of a register for Union members containing all required data.
- Maintaining the minutes of Board and General Assembly meetings and signing each minute alongside the Chairman.
- Working on the implementation of Board resolutions.
- Preparing the annual activity report in coordination with the Treasurer and presenting it to the Board.
- Preparing the agenda for Ordinary and Extraordinary General Assembly meetings, presenting it to the Board, and taking executive measures to invite the Assembly.
- Supervising all incoming correspondence and presenting it to the Chairman.

Article (36):

The Treasurer is responsible for the Union's financial affairs according to the system established by the Auditor and approved by the Board, specifically:

- Supervising resources and expenditures, monitoring the issuance of receipts for all revenues, ensuring their immediate deposit in the bank, recording all transactions in the designated books, and supervising financial and warehouse operations.
- Supervising the annual inventory and submitting a report on the results to the Board.
- Disbursing all legally authorized amounts while maintaining supporting documentation.



- Implementing Board resolutions regarding financial transactions, provided they align with budget items.
- Signing checks (as the first signature) alongside the Chairman or their deputy.
- Approving the disbursement of temporary petty cash within the limits set by the Board or Chairman in urgent cases, subject to subsequent Board ratification.
- Preparing the statements of revenues, expenditures, and the balance sheet for review by the Auditor.
- Presenting the final accounts, balance sheet, and Auditor's report to the Board.
- Participating with the Secretary-General in drafting the proposed budget for the following year.
- Reviewing observations from the Central Auditing Organization and the competent administrative authority regarding financial matters, preparing responses, and presenting them to the Board, ensuring replies are sent within one month of notification.

Article (37):

An elected member of the Board must meet the following requirements:

- Be in full possession of their civil and political rights.
- Be at least proficient in reading and writing.
- Have been a member of their NGO or Foundation for at least (.....).
- Have completed the training program organized by the Regional Union or the General Federation of NGOs and Foundations.



Article (38):

The General Assembly shall appoint an Auditor from outside the Board and determine their fees. If the Union’s annual expenses or revenues exceed 100,000 EGP, the Auditor must be a certified public accountant. The Auditor serves from the date of appointment until the next General Assembly. If the position becomes vacant, the Board must immediately appoint one under its responsibility and present the choice to the first subsequent General Assembly. The Auditor’s duties include:

- Examining financial and accounting aspects, with the right to access books, records, and documents, and to request necessary data. They are responsible for auditing the treasury and petty cash accounts at the end of the fiscal year.
- Establishing the financial system that ensures the Union’s smooth operation.
- Preparing a report on the final accounts and balance sheet, submitting it at least one month before the General Assembly, and attending the Assembly meeting.

Bylaw (4) Chapter Three: General Provisions

Article (39):

The Union must submit an annual general report on its activities to both the competent administrative authority and the General Federation of NGOs and Foundations no later than one month from the date of the General Assembly meeting.

Article (40):

The decisions of the Union are binding on the member associations and NGOs, and they may object to these decisions before the Board of Directors within fifteen (15) days from the date of notification of the decision. If the Board does not respond within sixty (60) days from the date of notification of the objection, the association or NGO may refer the matter to the General Union, and its decision shall be final.

Secretary Chairman

Name:----- Name:-----

Signature:----- Signature:-----



(The) founders of this Union are legal entities and they are:

No.	Name of Association or NGO	Representative	National ID	Profession	Detailed Residence	Signature
-----	----------------------------	----------------	-------------	------------	--------------------	-----------

- 1.
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Internal Regulations: First: Human Resources: First: Society Mandates

Article (1):

Fields of Work: The Society operates in the following fields:-----

Article (2):

The Society achieves its objectives through the following activities:

1. -----
 2. -----
 3. -----
-

Article (3):

The Society has been officially registered under No. (.....) for the year _____.

Internal Regulations: First: Human Resources: Second: Management of Society Affairs

Article (4):

The Society is managed by a Board of Directors consisting of (..) members elected by the General Assembly. A quorum for a valid meeting requires the attendance of an absolute majority of its members. Resolutions are passed by a majority of those present; in the event of a tie, the side supported by the Chairman (or their deputy) shall prevail.



Article (5):

The Board of Directors has the right to delegate all or some of its powers to an Executive Committee consisting of the Chairman (or Vice-Chairman), the Treasurer, the Secretary-General, and two members from the Society. The number of Executive Committee members shall not exceed five. It shall meet at least once a month to conduct the Society's business and review the progress of work. The meeting is valid with the attendance of at least three members, and its resolutions must be presented to the first subsequent Board meeting for ratification.

Article (6):

The Board of Directors has the right to appoint an Executive Director from outside its membership. The appointment resolution shall determine their fees or salary. Their mandates include:

- Supervising the staff and being responsible for the proper workflow within the limits of the regulations and instructions set by the Board.
- Monitoring the output of work units, evaluating staff performance, and drafting confidential reports to be endorsed by the Secretary-General before presentation to the Board.
- Imposing disciplinary actions on employees after a legal investigation, within the limits of the approved disciplinary regulations and following endorsement by the Secretary-General.
- Authorizing financial disbursements from petty cash within the limits of the financial regulations, with the right to purchase without a tender or bidding process in urgent cases, subject to the Board's determined limits and the prior approval of the Chairman and Treasurer.
- Granting casual and regular leave within the limits of the regulations and instructions set by the Board, subject to endorsement by the Secretary-General.
- Investigating technical and administrative problems and submitting a report with suggestions for work improvement to the Secretary-General.



- Implementing budget items, endorsing documents within their authorized financial powers, and executing Board resolutions in cooperation with the Treasurer.
- Preparing proposed topics and having them endorsed by the Secretary-General before presentation to the Board for action.
- Personally, investigating matters affecting the integrity of the work or General Administration, or through a delegate, immediately upon learning of an incident, and presenting findings to the Secretary-General.
- Presiding over periodic staff meetings and supervising the implementation of decisions made therein.
- Seconding employees to other departments as required by the interest of work, subject to Board approval.
- Nominating necessary staff within the limits of the budget and regulations.
- Supervising the preparation and submission of future projects and the execution of concluded contracts.
- Supervising the preparation and implementation of strategic work systems and plans.

Internal Regulations: First: Human Resources: Third: Positions: Organizational Structure

Article (7):

Work is organized according to the Organizational Structure of the Society, which is determined by concluded contracts. This includes the classification of positions within the approved salary scale levels and according to the job description defined for each position, specifying duties, responsibilities, and requirements. The Board of Directors may review the organizational and functional structure whenever necessary.

Organizational Structure of the Society:

- General Assembly
- Board of Directors (Chairman- Vice Chairman)



- Secretary-General- Executive Committee – Treasurer
- Executive Director (General Manager)
- Secretariat- Program Coordinators- Experts & Consultants- Financial Manager
- Administrative Staff and Workers
- Accountant
- Auditor

Internal Regulations: First: Human Resources: Third: Positions: Filling Permanent Positions

Article (8):

Positions shall be filled through appointment, promotion, transfer, or secondment, ensuring all requirements approved by the Chairman and the Secretary-General are met. Appointments are conducted as follows:

- An external advertisement is placed in an official newspaper or on the Society’s website specifying the required position, specifications, and conditions.
- Selection among applicants is based on a resolution by the Executive Committee or the Board of Directors.

Article (9):

Appointments may be made on a remuneration basis, commission basis, for a fixed term, or for temporary work by a resolution of the Executive Committee or the Board of Directors.



Internal Regulations: First: Human Resources: Third: Positions: Requirements for Holding Positions

Article (10):

Any person holding a position in the Society must:

- Be an Egyptian national.
 - Have a good reputation and conduct.
 - Not have been convicted of a felony or a crime involving breach of honor or trust by a final judgment, unless rehabilitated.
 - Meet the advertised requirements for the position and pass the prescribed tests.
 - Have completed military service or been exempted (for males); for females, they must have completed public service or been exempted.
 - Be competent for the nominated work.
 - No illiterate workers shall be appointed; they must hold appropriate qualifications for the position.
 - Fluency in a foreign language may be required for specific positions.
 - Be in good health.
 - Provide a negative drug test result from a specialized government entity authorized to conduct such tests.
-



Article (11):

The candidate selected for appointment to a permanent position must submit the following documents:

- Employment application (printed form).
 - Recent photographs.
 - A copy of the National ID card.
 - Academic qualification certificate and any relevant experience certificates.
 - Birth certificate or a computerized extract thereof.
 - A recent criminal record certificate (police clearance).
 - Military service certificate or exemption (for males), and a public service completion or exemption certificate (for females).
-

Article (12):

Appointments are made by a resolution of the Executive Committee after presentation to the Board of Directors. For the first time, the appointment shall be on a probationary basis for a period of three months starting from the date of commencement of work. The employee's status shall be reviewed before the end of this period by the Secretary-General of the Society; however, matters involving financial grades must be presented to the Treasurer to decide on the continuation or termination of the employment.

Article (13):

An employment contract shall be drafted for the selected candidate in three copies: the Society retains one copy, the second is delivered to the employee, and the third is sent to the Social Insurance Authority. Any resolutions issued by the Board of Directors regarding employees are considered an integral part of the employment contract.



Article (14):

A special file shall be created for each employee containing their professional and social status, including any changes, disciplinary actions, and regular or sick leave. The employment documents and annual reports shall also be deposited in this file.

Article (15):

At the beginning of each fiscal year, the direct supervisor determines the annual evaluation for employees under their direct supervision. This evaluation is endorsed by the Secretary-General and finalized by the Chairman of the Society. An annual increment is granted to employees who have completed at least one year of service from their commencement date, at the percentage approved by the Board of Directors. This is subject to the financial resources available in the Society's budget and shall not be less than the percentage prescribed by Labor Law No. 12 of 2003. Any employee who commits acts that breach job duties during the year preceding the increment report shall be deprived of the annual increment. This deprivation occurs by a decision of the direct supervisor, with the approval of the Executive Director and endorsement by the Secretary-General.

Article (16):

The annual increment is granted at the start of the fiscal year based on the annual report. All permanent and seconded employees are subject to the annual reporting system. These reports are prepared during the last month of each year, grading the employee as (Excellent- Good-Average - Poor). These reports are prepared according to the systems and procedures established by the Society.

Article (17):

An employee receiving an annual report with a grade of "Poor" or "Average" shall be deprived of the annual increment.



Article (18):

The minimum wage shall not be less than the limit specified by general legislation.

Article (19):

Employee salaries shall be determined according to the Society's wage structure and the requirements of each specific position.

Article (20):

Experts and consultants are appointed upon the nomination of the Executive Director or the Executive Committee (if one exists). The resolution shall specify the term of appointment, specific assignments, and remuneration. The appointment is subject to the approval of the Board of Directors.

Article (21):

The Executive Director may approve financial benefits for employees in exchange for additional services, such as representation allowances, nature-of-work allowances, or transportation allowances, provided they do not exceed 100% of the basic salary. These must be endorsed by the Secretary-General and the Treasurer, each within their respective jurisdiction.

Article (22):

Employees shall be paid transportation and travel expenses for missions or tasks assigned by the Society's management, in accordance with the attached Allowance Regulations. These regulations may be amended by a resolution of the Board of Directors whenever necessary.

Travel and accommodation allowances for Board members are determined per mission and endorsed by the Chairman and the Treasurer.



Article (23):

The Society's management may grant incentives and performance bonuses to employees who exert extraordinary effort contributing to the achievement of the Society's objectives. In all cases, bonuses must not exceed the value of two months' comprehensive salary or the monthly remuneration paid to the employee, and must be endorsed by the Secretary-General and the Treasurer, each within their respective jurisdiction.

Article (24):

The Society's management may grant an employee an excellence increment equivalent to the prescribed periodic increment, subject to the following:

- The employee must have received an "Excellent" performance rating for the last two years.
 - The employee must have achieved cost savings or contributed to raising the level of work performance.
 - This increment shall not be granted to an employee more than once every two years.
 - This increment does not prevent the employee from receiving their periodic increment on its due date, provided the Society's financial resources allow.
 - This increment is granted based on a proposal from the Executive Director, following the approval of the Secretary-General and the Treasurer, each within their respective jurisdiction.
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First: Human Resources: Fourth: Working Hours and Leaves

Article (25):

Working Hours: Working hours are determined by a resolution from the Secretary-General. An employee may not be required to work more than 42 hours per week. An employee may work twelve intermittent hours, provided that overtime pay is disbursed for any hours exceeding seven per day. The Executive Director of the Society shall determine the system for calculating tardiness as well as the system for permissions and authorizations to leave work, in a manner consistent with work conditions and the proper conduct of business.

Article (26):

Weekly Rest: Every employee is entitled to one day of weekly rest with full pay, which shall be Friday of each week. The employee is also entitled to full pay during holidays and official occasions determined by the State. The Society's management has the right to require an employee to work on such days at double pay if the interest of work so requires. A day following or preceding the weekly rest may be added by a resolution of the Executive Director, provided that the number of working hours in the remaining days of the week is not less than 42 hours.

Article (27):

Fiscal Year: The calendar year from the first of July to the end of June of the following year shall be the basis for calculating leaves granted to employees.

Article (28):

Electoral Rights: Absence due to exercising electoral rights or appearing before the judiciary shall not be considered an interruption of work, and such days shall not be deducted from the employee's leave balance.



Article (29):

Casual Leaves (Emergency Leave): An employee is entitled to casual leave for a period of six days per year for emergency reasons that prevent them from obtaining any other leave, provided that it does not exceed two days at a time. It is granted upon the approval of the direct supervisor and deducted from the employee's annual leave balance.

Article (30):

An employee is entitled to annual ordinary leave with full pay according to the following:

- 15 days in the first year of appointment, after six months have passed since the commencement of work.
 - 21 days for those who have completed one full year of work.
 - 30 days for those who have completed ten consecutive years of service or have exceeded the age of fifty. The employee retains their ordinary leave balance and may obtain leave from this balance not exceeding sixty days per year, in addition to the ordinary leave due for that year, if work conditions permit and upon the approval of the Executive Director and endorsement of the Chairman of the Board.
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Article (31):

Leave Scheduling: The dates of ordinary leaves are determined according to work requirements and conditions. Leaves may be shortened, postponed, or interrupted for compelling reasons required by the interest of work. In all cases, the employee must obtain an annual leave of at least six consecutive days. The employee has the right to determine the date of their annual leave if they are applying to take an exam in any educational stage, provided they notify the Society's management at least two weeks before taking the leave.



Article (32):

Sick Leaves: An employee is entitled to 7 days of sick leave per year, requiring the submission of a doctor's prescription. In case of interruption due to illness for three consecutive days or more, the employee is committed to submitting a certified medical certificate. Upon reaching the age of fifty, the employee is entitled to 15 days of sick leave per year. Sick leave balances may not be carried over from one year to another. If sick leaves exceed the permitted limit, the employee may request the excess sick leaves be deducted from their ordinary leave if they have a sufficient balance, or they shall be deducted from their wages according to the rules stipulated in the Labor Law.

Article (33):

Long-Term Sick Leaves: An employee whose illness is proven by official medical authorities is entitled to sick leave with pay equivalent to 75% of their wage for the first three months, which is then increased to 85% of their wage for the following three months within a single year. Sick leaves must be verified by the competent official authorities.

Article (34):

Maternity Leaves: A female employee who has spent more than six months in the service of the Society is entitled to maternity leave for a period of three months with full pay, covering the period before and after delivery, provided she submits a medical certificate stating the likely date of delivery. The female employee is not entitled to this leave more than three times throughout her period of service, and she may not be employed during the forty days following delivery. A female employee who is breastfeeding her child during the eighteen months following the date of delivery—in addition to the prescribed rest period—is entitled to two other rest periods for this purpose, each not less than half an hour. The female employee has the right to combine these two periods. These two additional periods are calculated as working hours and shall not result in any reduction in wages.



Article (35):

Work during Holidays and Official Vacations: If work conditions necessitate, and subject to prior approval from the employee's direct supervisor, an employee participates in work during official holidays or weekly rest days, the employee is entitled to add these days to their annual leave balance or receive cash compensation for them, as determined by the Society's management.

First: Human Resources: Fifth: Transfer, Secondment, Deputation, and Missions

Article (36):

Hajj Leave: An employee may be granted a paid leave to perform the Hajj pilgrimage for a duration of one month only, after completing three consecutive years of service with the Society. This leave is not deducted from the employee's leave balance and is granted only once throughout the employee's total period of service.

Article (37):

Transfer: An employee may be reappointed (transferred) to another position with the same financial benefits based on their request or work requirements. This is executed by a resolution of the Board of Directors.

Article (38):

Secondment: An employee may be seconded to temporarily perform the duties of another position by a resolution of the Board of Directors.



Article (39):

Missions and Scholarships: The dispatching of employees on missions, academic scholarships, or training programs is determined by a resolution of the Board of Directors. This period shall be included in the employee's social insurance contribution period and considered for eligibility for periodic increments and promotions.

First: Human Resources: Sixth: Termination of Service

Article (40):

Termination of Service: The service of an employee at the Society ends for any of the following reasons:

- Reaching the prescribed retirement age (pension).
- Medical unfitness for service; an employee may not be dismissed for this reason before exhausting their sick and ordinary leave unless they request termination via resignation prior to that.
- Resignation, which includes cases where an employee is absent for more than ten consecutive days or twenty intermittent days within a single year without an acceptable excuse. In cases of absence, the employee must be warned in writing after five days in the first instance and ten days in the second. The matter must then be presented to the Board of Directors.
- Dismissal from service through disciplinary action.
- A final court judgment against the employee in a felony or a misdemeanor involving breach of honor, trust, or public morals.
- Loss of Egyptian nationality or the acquisition of another nationality (dual nationality) during employment.
- Death of the employee (actual or judicial), where judicial death is established by a court ruling.



- Total disability to perform original duties, or permanent partial disability when it is proven that no other work is available for which the employee can be rehabilitated, according to insurance, labor, and social rehabilitation laws.
- Proof of addiction or use of narcotics as stipulated in Law No. 182 of 1960 regarding narcotics control, without medical necessity. Addiction or use must be proven by a second confirmatory test conducted by the Forensic Medicine Department.

Article (41):

Retirement Age: The retirement age for employees is sixty calendar years. An employee may be retained, with the approval of the Board of Directors, for a period not exceeding five additional years, provided they are medically and physically capable of performing the work with the same efficiency.

Article (42):

Resignation: An employee may submit their resignation at least two months before the effective date. The resignation must be in writing, unconditional, and not linked to a restriction or a future date. The employee must continue their work until notified of the resolution accepting the resignation within the first thirty days of its submission. If not notified within said period, the resignation is deemed accepted.

Article (43):

Upon termination of service, every employee shall be provided, free of charge, with a certificate stating the date of commencement and termination of service, the nature of the work performed, the value of wages and salaries, and the types of benefits (if requested by the employee).



Article (44):

If an employee dies while in service, funeral expenses shall be paid to their family at a minimum equivalent to two months' full salary, which may be increased by a resolution of the Board of Directors.

Article (45):

End of Service Gratuity: An end-of-service gratuity is paid to permanent employees (whether insured or on a comprehensive remuneration basis). Its value is set at two months' pay for each year of actual service, calculated based on the last basic salary received, in the following cases:

- Death during service.
 - Reaching retirement age.
 - Accepted resignation.
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Article (46):

Employee Duties:

Employees must adhere to the following:

- Perform assigned duties accurately and honestly.
 - Observe working hours and follow procedures set by management for absence or tardiness.
 - Maintain the dignity of the position and present themselves appropriately.
 - Safeguard the property and funds of the Association.
 - Inform management of residence, social status, and any changes.
 - Execute instructions within the limits of applicable laws, regulations, and internal rules.
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Article (47):

Prohibitions:

Employees are prohibited, directly or indirectly, from:

- Disclosing work-related information that is confidential by nature or by instructions, continuing even after employment ends.
- Retaining originals of any work-related documents, even if personally handled.
- Combining their work with any other employment without prior management approval.
- Participating in businesses or projects with similar activities unless approved by the Board.
- Accepting gifts, rewards, commissions, or loans in connection with job duties.
- Disclosing information about the Association unless authorized by role or Board approval.
- Violating security instructions from competent authorities.
- Handling Association matters on social media.

Article (48):

Violations: Employees violating duties or prohibitions, or failing to fulfill job obligations, shall be subject to disciplinary measures specified in the following articles, according to their role and the circumstances. Employees are not exempt from penalties based on superior orders unless it is proven the violation was executed under a written order from the superior, despite written warning. In this case, responsibility lies solely with the source of the order.



Article (49):

Investigation: Any employee subject to disciplinary action shall be referred to an investigation conducted by a person appointed by the Director. The alleged offense is recorded in writing, witnesses questioned if any, and the employee's defense is documented.

Article (50):

Disciplinary Measures:

Disciplinary measures applicable to employees include:

- Reprimand.
 - Warning.
 - Postponement of merit increase.
 - Salary deduction, up to a maximum of five days per instance, not exceeding one month per year.
 - Suspension from work.
 - Denial of regular merit increase.
 - Dismissal, with or without entitlement to end-of-service gratuity.
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Article (51):

Suspension of Salary: For serious misconduct or criminal offense, an employee may be suspended pending resolution. Suspension is by Board decision and cannot exceed sixty days. Salary may be withheld during suspension.



Article (52):

Imposing Penalties: Disciplinary measures in Article 50 are imposed following prescribed legal procedures by decision of the Executive Committee.

Article (53):

Damages: If an employee causes the loss or damage of machinery or equipment owned by the Society or held in their custody, they shall bear the necessary cost of restoring the items to their original condition. The Society's management reserves the right to waive this decision for compelling reasons or special circumstances where restoration to the original state is impossible.

Article (54):

Grievances: Grievances regarding the imposition of penalties shall be submitted to the Society's Board of Directors.

First: Human Resources: Ninth: Remuneration or Commission-Based Appointment System

Article (55):

Appointment of Employees on Remuneration or Commission: The Society's management may appoint employees on a comprehensive remuneration basis for a fixed term or temporary tasks to perform work requiring specific skills or specializations that are otherwise unavailable, or to perform non-permanent work. It is also permitted to appoint employees on a commission basis for sales, revenue collection, etc.



Article (56):

Contracts: Employment of personnel on a remuneration or commission basis shall be through an assignment letter within the limits of the Society's budget, even if the person exceeds sixty years of age. For employees under the commission system, a fixed salary may be determined in exchange for achieving a minimum distribution target; anything beyond that is subject to the incentive or commission system. The contract shall include all rules of engagement, conditions for continuation, termination, or payment.

Article (57):

The employment of a person on a remuneration basis shall be for a specific task or a position with defined duties, responsibilities, and requirements set for each case individually, specifying the responsible manager. For employees under the commission system, the contract must detail the tasks to be performed, the commission percentage, the incentives due, and the financial treatment thereof.

Article (58):

Renewal: The Society shall conclude a contract or an assignment order with the employee on a remuneration or commission basis for a period not exceeding one year starting from the commencement date. This may be renewed for one or more additional periods, provided that each renewal does not exceed one year.

Article (59):

The contract or assignment order shall specify the comprehensive remuneration for the position held by the employee. The prescribed comprehensive remuneration may be increased upon the renewal of the contract.



Article (60):

Applicable Rules: The rules applied to the Society's permanent employees as stated in the Human Resources Regulations do not apply to those appointed on a remuneration or commission basis. The contract shall be comprehensive of all applicable rules unless it explicitly stipulates the application of certain permanent employee regulations to them.

Article (61):

Bonuses: The Society's management may grant an employee appointed on a comprehensive remuneration or commission basis compensation for extraordinary efforts and additional tasks assigned to them, as well as any other benefits deemed appropriate for the nature of the position.

Article (62):

Termination of Contract: The Society's management may, for reasons it deems valid, terminate the contract or assignment before the end of its term. In such cases, compensation equivalent to the remuneration for the remaining period of the contract may be paid, or as determined by the Society's management based on the reasons for termination, provided this does not conflict with the provisions of Labor Law No. 12 of 2003.



First: Human Resources: Ten: General Rules

Article (63):

The following general rules apply to all employees of the Society unless otherwise stipulated in contracts, agreements, or other laws:

- The penalty of wage deduction may be substituted with the penalty of suspension from work.
- The penalties listed in the regulations represent the maximum that may be imposed; the Society's management may reduce these penalties based on its assessment of the circumstances and merits.
- For violations where the penalty is a fine or suspension exceeding three days, the investigation shall be conducted by a person designated by the Society's management. This person shall hear the violator's statements and draft minutes thereof to be kept in the employee's file. The imposition of a fine or suspension exceeding three days, as well as the penalty of dismissal from service, shall be by a resolution of the Board of Directors.
- The wage used as a basis for calculating deduction penalties is the comprehensive gross wage specified in the contract and its supplementary resolutions.
- No more than ten days' pay per month shall be deducted from an employee's wage to satisfy imposed fines, and an employee shall not be suspended from work for more than ten days in a single month.
- It is prohibited to impose more than one penalty for a single violation; it is also prohibited to combine a partial wage deduction with any other penalty.
- An employee may be permitted to work while being deprived of pay for hours of tardiness, and they may be required to continue working after official hours for a duration equivalent to the hours of tardiness.
- If employee leaves work an hour or more before the scheduled time, management may deprive the employee of pay for double those hours or treat the penalty as an unexcused absence.



Second: Financial Aspects: Part One: "General Provisions": Authority to Approve, Amend, or Cancel Provisions

Article (1):

Authority to Approve, Amend, or Cancel Regulations: These regulations are issued by a resolution of the Board of Directors. The Board of Directors shall have the authority to amend or cancel any of the provisions of these regulations and has the right to issue resolutions related thereto.

Second: Financial Aspects: Part One: "General Provisions": Scope of Application

Article (2):

Scope of Application: The provisions of these regulations shall apply to all administrative units that constitute the organizational structure of the Society.

Second: Financial Aspects: Part One: "General Provisions": Responsibility for Execution and Oversight

Article (3):

Responsibility for Executing and Monitoring the Regulations: The responsibility for implementing the provisions of these regulations lies with the Director of the Financial Department of the Society. The Treasurer shall be responsible for monitoring the extent of compliance with the implementation of these provisions.



Second: Financial Aspects: Part One: "General Provisions": General Definitions and Designations

Article (4):

General Definitions and Designations: The definitions and designations contained in these regulations shall have the meanings set forth across from each of them, unless there is a text to the contrary or the context indicates another meaning.

Financial Regulations: The set of provisions, rules, and controls governing financial and accounting work procedures to regulate the execution of transactions with financial implications across all administrative units of the Society's organizational structure.

The Society: The Society established in accordance with the provisions of the Law Regulating the Exercise of Civil Work, issued by Law No. 149 of 2019.

Board of Directors: The Board of Directors of the Society, which is responsible for supervising the management of the Society, monitoring its proper conduct, and ensuring its commitment to achieving its objectives efficiently in accordance with its Statutes and the aforementioned Law No. 149 of 2019.

Chairman of the Board: Refers to the Chairman of the Board of Directors elected by the Board, possessing all powers as stipulated in the Statutes and the aforementioned Law No. 149 of 2019.

Vice-Chairman: Refers to the Vice-Chairman of the Board of Directors elected by the Society's Board of Directors.

General Secretary (Secretary-General): The General Secretary of the Society elected by the Board of Directors, possessing all powers as stipulated in the Statutes and the aforementioned Law No. 149 of 2019.

Treasurer: The Treasurer of the Society elected by the Board of Directors, possessing all powers as stipulated in the Statutes and the aforementioned Law No. 149 of 2019.

Executive Director: The Executive Director of the Society appointed by the Board of Directors, which defines their mandates.



Authorizing Authority: The Board of Directors, Chairman, Vice-Chairman, General Secretary, Treasurer, and Executive Director, each within their jurisdiction or those delegated by them according to the limits specified in the Regulations of Financial and Administrative Authorities and Powers approved by the Board of Directors.

Statement of Revenues and Expenses: A statement reflecting revenues and expenses for a specific period (month/quarter/half-year/year), prepared as follows:

- **Expenses:** According to the accrual basis, which requires charging each financial period with its related expenses, whether paid or unpaid during the period.
- **Revenues:** According to the cash basis (i.e., recording revenues upon collection, whether they relate to the current period or other periods).

Statement of Financial Position: A statement reflecting the financial position of the Society at a specific date (Balance Sheet).

Statement of Cash Flows: A statement reflecting annual cash inflows and outflows (receipts and payments) according to the cash basis, which shows receipts actually collected and payments actually made during the year, regardless of the year they were due.

Fiscal Year: Begins on the first of July and ends on the last day of June of the following year.

Estimated Budgets (Pro-forma Budgets): A tool for planning and control reflecting planned financial estimates for a coming fiscal year, prepared on an accrual basis. It includes estimated expected revenues, current activity expenses, capital expenditures, and activity financing costs.

Permanent Committees: Committees formed by a resolution of the Board of Directors. Members are selected based on recommendations from the Chairman, General Secretary, Treasurer, and Executive Director to study, recommend, or decide on matters of a continuous nature related to the Society's work. Each committee is chaired by a member of the Board of Directors.

Temporary Committees: Committees formed by a resolution of the Chairman, General Secretary, Treasurer, or Executive Director to study specific topics or issues. The committee is disbanded upon submitting its report to the competent authority.



Certified Check (Manager's/Accepted Check): A check issued by the Society, signed by the Chairman and the Treasurer, and certified by the bank's authorized signatories to guarantee payment immediately upon presentation.

Permanent Petty Cash (Imprest Fund): A cash amount disbursed to the employee responsible for the fund with the approval of the Board of Directors to cover approved expenditures. The competent authority may approve a permanent petty cash fund for any administrative unit within the Society.

Temporary Petty Cash: A cash amount disbursed to a requester with the approval of the competent authority (Treasurer) for a specific purpose and period. Its value is determined based on the purpose stated in the request and is settled as soon as the purpose for which it was disbursed is fulfilled.

Petty Cash Custodian: The employee responsible for holding the petty cash in their custody and making disbursements according to the prescribed financial controls and procedures.

Approving Authority: The Treasurer, or their delegate, is the person authorized to approve "Disbursement Vouchers" for payments from the Society's funds based on actual need or purpose of expenditure, in light of the Regulations of Financial and Administrative Authorities and the Estimated Budget approved by the Board. The Financial Department Manager may approve disbursement vouchers within the powers defined by the Board or delegated by the Treasurer.



Second: Financial Aspects: Part One: "General Provisions": Objectives of the Financial Regulations

Article (5):

Objectives of the Financial Regulations: The regulations aim to achieve the following purposes:

- Ensuring tight control over achieving the revenues planned in the Society's budget and following up on their collection.
 - Implementing financial oversight prior to disbursement to verify compliance with prescribed financial procedures in order to achieve the Society's goals and policies.
 - Organizing financial rules and provisions in an approved document to serve as a reference for financial performance and a tool for judging the extent to which required objectives are met.
 - Providing a means to unify and organize the financial provisions and controls followed, thereby eliminating the impact of personal judgment in the performance of financial tasks.
 - Achieving compliance with financial rules and provisions that fulfill the Society's objectives and ensuring their consistency and agreement with the laws governing the work of NGOs, foundations, and non-governmental organizations in the Arab Republic of Egypt.
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Second: Financial Aspects: Part One: "General Provisions": Financial Mandates and Authorities

Article (6):

Financial Mandates and Authorities: Without prejudice to the provisions of the Law Regulating the Exercise of Civil Work No. 149 of 2019, its Executive Regulations, and the provisions regarding financial mandates and authorities mentioned in the Society's Statutes, the financial mandates and authorities within the Society shall be in accordance with the Society's Regulations of Financial and Administrative Authorities and Powers.

Second: Financial Aspects: Part One: "General Provisions": Authority to Access Data, Documents, and Records

Article (7):

Authority to Access Data, Documents, and Records: Accessing, obtaining, publishing, or circulating the Society's financial data, documents, papers, and records is prohibited, except for those authorized by the governing laws and regulations in this regard.

Second: Financial Aspects: Part One: "General Provisions": Integration of Regulations

Article (8):

Integration of Regulations: The Regulations for Procurement and Contracting with Suppliers, Contractors, and Service Providers; the Warehouse Regulations; the Regulations of Financial and Administrative Authorities and Powers; the Human Resources Regulations; and all organizational and administrative regulations of the Society, as well as the provisions of Law No. 149 of 2019 and its Executive Regulations and the Society's Statutes, are considered complementary to these regulations upon their approval by the Board of Directors.



Second: Financial Aspects: Part One: "General Provisions": Amending Definitions and Designations

Article (9):

Amending Definitions and Designations: In the event that definitions or job titles contained in these regulations are amended, the new job titles shall replace the canceled ones as long as they are equivalent to them.

Article (10):

Violation of Regulation Provisions: Any violation of the provisions of these regulations shall be considered a financial violation. The investigation and imposition of penalties regarding such violations shall be subject to the provisions of the Society's Disciplinary Regulations.

Article (11):

Effective Date of the Regulations: The provisions of these regulations shall take effect from the date of their approval by the Board of Directors.

Second: Financial Aspects: Part Two: "Estimated Budgets": Bases for Preparing Estimated Budgets

Article (12):

Bases for Preparing Estimated Budgets: Estimated budgets for the upcoming year must be prepared in light of a Board of Directors' resolution issued sufficiently ahead of the start of the fiscal year. This resolution shall include all rules and controls to be followed when drafting the Society's estimated budget project within the planned objectives and targets according to the Society's general policy. The resolution regarding the budget draft preparation shall include the following:



- Objectives to be achieved during the budget year.
- Bases and assumptions for budget preparation.
- The timeframe for preparing the budget draft so it can be presented to the Board of Directors—and a copy sent to the administrative authority—in a manner that allows the Board to approve it at least fifteen days before the start of the fiscal year.
- Defining the tasks and responsibilities of the Financial Department and various departments and branches of the Society in preparing the budget draft.

Article (13):

Budget Segmentation: The Society’s estimated budget shall be divided into specific budgets for each department, branch, or activity separately. This aims to facilitate comparisons and accounting according to responsibility centers and to ensure the participation of all administrative levels in preparing the Society’s estimated budget. In all cases, this segmentation must consider the following:

- Inclusion of all financial and accounting transactions of the Society and its affiliated branches.
- Preparation of an independent estimated budget for each affiliated branch of the Society.
- Estimation of donations, subsidies, and other target revenues without deducting any expenses from them.

Article (14):

Types of Revenue and Expenditure Items: The revenues and expenses of the Society’s estimated budget are divided into:

- **Current Activity Revenues and Expenses:** Includes revenues from funds received from third parties such as gifts, donations, bequests, subsidies obtained by the Society, government grants, fundraising permits, returns from economic and service projects established by the Society, and returns on invested funds (securities and bank deposits). It also includes expenses spent on its activities, as well as other non-recurring revenues



and expenses.

- **Capital Revenues and Expenses:** Pertains to the sale, purchase, or acquisition of capital assets. This includes revenues resulting from the sale of assets owned by the Society, as well as expenses and expenditures paid for the purpose of establishing or acquiring fixed assets (computers, equipment, furniture for departments and branches, etc.) and other costs for financing activities or services funded by the Society.

Article (15):

Mandates of the Budget Committee: A Budget Committee shall be formed by a resolution of the Board of Directors, tasked with verifying the integrity of the application of budget preparation bases. This includes conducting necessary discussions and meetings with various officials in the Society to reach the best estimates for budget elements, then formulating the general framework of the Society's budget and presenting it to the General Secretary and the Treasurer for eventual presentation to the Chairman and the Board of Directors for approval.

The committee shall be chaired by a member of the Board of Directors and include the Financial Department Manager, ensuring that the experience and specializations of all members match the nature of their assigned responsibilities.

Article (16):

Issuing a Detailed Budget Preparation Circular: Immediately upon the Board's resolution to prepare the budget for the coming year, the Treasurer, in coordination with the General Secretary, shall issue a detailed circular to various departments and branches to begin preparation. The circular shall include, at a minimum:

- Bases and assumptions for budget preparation—approved by the Board—and the extent of reliance on actual expense balances of the Society's activities, or the availability of core funding for activities and services for the current and previous years. It shall also specify the use of quantitative and financial standards, technical and economic studies, and research to achieve planned objectives.
- Detail of the role and responsibilities of the Budget Committee in conducting discussions and preparing the annual budget file.



- Steps and stages of preparation and the tasks and responsibilities of specialists in various departments and branches.
- Bases and methods for completing required forms and the data collection method, specifying the entity to which data should be sent for both departments and branches.
- A detailed timeframe and the period specified for each department/branch to finish its budget, allowing the Treasurer and General Secretary to present the general framework to the Chairman and subsequently the Board.
- Defining the responsibility of the Financial Department Manager to answer inquiries from any department/branch regarding the data necessary for budget preparation.

Second: Financial Aspects: Part Two: "Estimated Budgets": Preparation of Estimated and Cash Budgets

Article (17):

Preparation of Estimated and Cash Budgets: The Financial Department shall prepare the estimated budget projections, including the Society's cash budget, to coordinate the movement of cash inflows and outflows and to estimate monthly net cash flows, whether they result in a deficit or a surplus, and propose the necessary measures for each case. Coordination and cooperation must be maintained between the Financial Department and the Operations Department at the headquarters and branches when preparing budgets for new activities planned for financing.



Second: Financial Aspects: Part Two: "Estimated Budgets": Processing and Compiling Budget Data into Required Forms

Article (18):

Processing and Compiling Budget Data into Required Forms: Upon receiving the annual budget estimates from the various departments and branches of the Society, the Financial Department shall review them to verify mathematical accuracy and compliance with the preparation bases. It shall make necessary adjustments, then process and compile them into the required forms and present them to the Budget Committee accompanied by its observations.

Second: Financial Aspects: Part Two: "Estimated Budgets": Preparation of Draft Budgets for Different Durations

Article (19):

Preparation of Draft Budgets for Different Durations: The Society may prepare a draft estimated budget for various periods as determined by the Board of Directors, in addition to the annual estimated budget.

Second: Financial Aspects: Part Two: "Estimated Budgets": Approval of the Draft Budget

Article (20):

Approval of the Draft Budget: The draft estimated budget shall be presented to the Board of Directors for discussion and approval no later than one month before the start of the fiscal year.



Second: Financial Aspects: Part Two: "Estimated Budgets": Providing Necessary Funding for Future Contracts

Article (30):

Providing Funding for Contracts across Future Fiscal Years: Contracts that entail financial obligations over future fiscal years may be concluded, provided that the necessary funding for these commitments is ensured and verified.

Article (31):

Delayed Approval of the Budget before the Fiscal Year: In the event that the new budget is not approved before the start of the fiscal year, work shall proceed based on the previous year's budget—taking into account any contractual increases—until the new budget is officially approved.

Article (32):

Notifying Executive Administrations and Branches of Approved Estimates: Following the approval of the Board of Directors and the ratification of the annual budget estimates by the General Assembly, the Financial Department must perform the following:

- Notify various departments and branches of the approved budgets allocated to each.
 - Record (manually or electronically) the approved estimates for the new fiscal year in the expenditure and revenue control registers to monitor and track actual results against projections.
 - Notify the Executive Administration of the estimated budgets for each activity or service to monitor implementation at the branch level and participate in preparing follow-up and control reports.
-



Article (33):

Amending the Budget after Approval: If a need arises to amend the budget after its approval whether to cover current or capital expenditure items, to introduce unforeseen expenses related to the Society's activities, to implement activities for which no estimates were allocated, or to address unexpected events—the concerned department or branch manager must prepare a budget amendment request. The request should specify the reasons for the amendment, its purpose, the estimated amounts, and the basis for such estimation. The request is then submitted to the Financial Department for elevation to the Competent Authority according to the approved Regulations of Financial and Administrative Authorities and Powers.

Second: Financial Aspects: Part Three: "Banking Operations and Insurance" :: First: Bank Accounts: Procedures for Opening Bank Accounts

Article (34):

Procedures for Opening Society Bank Accounts: The approval of the Competent Authority—per the Regulations of Financial and Administrative Authorities and Powers—must be obtained before opening any account for the Society or its branches at any bank. The account opening request must specify the names of authorized signatories, their signature samples, and the limits of authorization regarding withdrawing checks, issuing bank transfer orders, obtaining credit facilities, or requesting data from banks.

Article (35):

Availability of Necessary Cash in Bank Accounts: Both the Treasurer and the Financial Department Manager must ensure the availability of necessary cash in the bank accounts of the Society and its branches. They must take all necessary measures in consultation with the Board of Directors, which is responsible for ensuring the Society has appropriate resources to fulfill its mission.



Article (36):

Notification of Bank Account Numbers: The Financial Department shall notify the Board of Directors and the Central or Subsidiary Unit (as applicable) of the bank account numbers opened in the name of the Society and its branches across various banks.

Article (37):

Reconciliation of Bank Accounts: The Treasury Custodian at the headquarters/branch shall reconcile bank accounts immediately upon receiving bank statements. The reconciliation shall be conducted between the entries in the Society's books (Branch/Headquarters) and the bank statements. Necessary accounting entries must be made immediately after preparing the bank reconciliation statement. In all cases, a reconciliation statement must be prepared every month for each bank separately.

**Second: Financial Aspects: Part Three: "Banking Operations and Insurance" :: Second:
Incoming Checks: Banking Treatment of Incoming Checks**

Article (38):

Banking Treatment of Incoming Checks: The Treasury Custodian at the headquarters and the Financial Assistant at the branches are responsible for the banking processing of all checks received by the Society.

Article (39):

Procedures for Receiving Incoming Checks: The Headquarters Treasurer or Branch Financial Assistant shall receive incoming checks and verify the validity of the check data, including the date, signature, amount due (in figures and words), and the beneficiary's name. They must issue (manually or via the automated information system) a receipt for the check, noting the drawer bank and the purpose. The original receipt shall be handed to the person delivering the check.



Article (40):

Post-dated Checks and Restricting Endorsement: Post-dated checks may be accepted subject to the approval of the Treasurer or Financial Department Manager. Upon receipt, the phrase "or to order" must be struck through, and the check should be marked "Payable to First Beneficiary Only" to prevent it from being endorsed to third parties.

Second: Financial Aspects: Part Three: "Banking Operations and Insurance": Second: Incoming Checks: Issuing Check Deposit Vouchers

Article (41):

Issuing Check Deposit Vouchers: The Financial Manager at the headquarters and the Financial Officer at the branches must ensure the issuance (manually or via the automated information system) of a cash/check receipt for all checks received by the Society's treasury or its branches. They must also ensure that the receipt of these checks is recorded in the daily treasury movement report prepared by the Treasurer (Headquarters) or Financial Assistant (Branches). Furthermore, they must verify that incoming checks are deposited into the respective bank on the business day following their receipt or maturity date, as applicable.

Article (42):

Checks Returned by the Bank for Non-Collection: In the event that any check is returned by the bank for non-collection for any reason, the Financial Department shall contact the drawer to notify them and rectify the situation by paying in cash to the Society's treasury or any of its branches. Simultaneously, the competent accountant must make the necessary entry to record the check's return.



Article (43):

Inability to Collect Donation and Subsidy Checks: If donation or subsidy checks cannot be collected upon presentation to the bank, the Financial Department shall receive the returned checks. The Executive Director or Treasurer shall be notified to take the necessary steps to contact the donor or the subsidizing entity to discuss returning the check or obtaining a new donation in the form of cash or another check.

Second: Financial Aspects: Part Three: "Banking Operations and Insurance": Third: "Outgoing Checks": Requesting Checkbooks from Banks

Article (44):

Requesting Checkbooks from Banks: The Financial Department at the headquarters is responsible for requesting checkbooks from the relevant banks in accordance with the powers specified in the account opening request. The request is made via a formal letter or a specific bank form. Upon receiving checkbooks, they must be reviewed to ensure the accuracy of the serial numbering, the completeness of the count, and that the Society's name and account number are correctly printed on the checks.

Article (45):

Recording Checkbooks for Monitoring: The number of checkbooks and their serial numbers must be recorded immediately upon receipt in a register dedicated to monitoring valuable documents. Received checkbooks must be kept in a secure place (the safe). These books are considered the custody of the Treasury Official at the headquarters or the Financial Assistant at the Society's branches.

Article (46):

Issuing Checkbooks for Use: When a checkbook is needed for use, it must be issued to an employee whose specific duty is to fill out checks and who does not have custody of any cash. A new checkbook must not be issued unless the previously issued book has been returned (or completed). The designated employee must sign for the receipt of the checkbook in the dedicated register.



Article (47):

Verifying Signatures on Documents: The Treasury Custodian (Headquarters) or Financial Assistant (Branches) must maintain specimen signatures of those authorized to approve disbursements and those authorized to sign checks. They must refer to these specimens whenever the work requires verifying the validity of signatures on disbursement vouchers or checks.

Article (48):

Filling Out the Check: The employee responsible for filling out checks must verify that the disbursement approval authority has signed the "Check Disbursement Voucher" before writing the check. The check details (beneficiary name, date, and amount in figures and words) must be filled out based on the voucher. Simultaneously, the check stub must be completed (beneficiary name, value, and date). The employee must also record the check number, date, and the drawee bank on the disbursement voucher. The Financial Reviewer/Financial Department must then review the check to ensure it matches the voucher and sign the documents to confirm completion of the review.

Article (49):

Restricting the Endorsement of Outgoing Checks: The employee filling out the check must strike through the phrase "or to order" and write "Payable to First Beneficiary Only" to prevent the check from being endorsed to third parties.

Article (50):

Crossing the Check: The employee responsible for filling out checks must cross the check by drawing two parallel lines on the face of the check. This is done to ensure the check is not cashed before the date shown therein in cases of deferred payment.



Second: Financial Aspects: Part Three: "Banking Operations and Insurance": Third: "Outgoing Checks": Errors in Filling Out a Check

Article (51):

Errors in Filling Out a Check: In the event of an error while filling out a check, it is preferred, as a general rule, to cancel the check and issue a replacement. The check is canceled by stamping it with a "Canceled" stamp or writing the word "Canceled" across it in large letters. The canceled check must be folded and kept attached to the checkbook (not detached), and the stub must also be marked as canceled. The bank movement register must reflect the cancellation next to the corresponding check number. The employee responsible for receiving used checkbooks must verify the presence of canceled checks by matching the used checkbooks against the bank movement register. In cases of necessity, an error in the date may be corrected by writing the correct date and having the Treasurer and authorized signatories sign next to the correction.

Article (52):

Discovery of Errors After Signing by Authorized Signatories: If an error is discovered after the check has been signed but before it is handed to the beneficiary, the check must be stamped "Canceled" or marked as such clearly. The check must be returned to its respective checkbook and attached to its stub after the stub is also marked as canceled. A correction entry must be made in the financial system. Based on the approval of the Treasurer/Financial Manager, the designated employee shall issue a replacement check, and the new check number shall be noted on the relevant disbursement voucher. The same provisions apply if the error is discovered after signing and delivery to the beneficiary upon their request for correction.

Article (53):

Verification of Beneficiary Identity: The Treasury official responsible for delivering checks must verify the identity of the beneficiary or their representative via an authorization letter or a notarized power of attorney. The official must obtain the recipient's signature and National ID number before handing over the check.



Article (54):

Retention of Check Stubs: The Headquarters Treasurer/Branch Financial Assistant shall retain the stubs of finished or partially used checkbooks (that are no longer in use for any reason) for a period of five years plus the year of use. Unused checks must be stamped "Canceled" and kept in the designated storage area. Subsequently, they shall be permanently disposed of according to the financial document retention rules.

Article (55):

Procedures for Renewing Check Validity: The Financial Department may renew checks that were not presented for payment within three months of the maturity date. Renewal is approved by the Financial Department and endorsed by the Treasurer following a request from the beneficiary explaining the reasons for the delay. If renewal is approved, one of the following procedures may be followed:

- Canceling the check and issuing a new one if the value was already credited back to the creditors' account.
 - Striking through the old date and writing the renewal date, with authorized signatories signing next to the new date.
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Article (56):

Cancellation of Uncashed Checks: The Financial Manager shall inventory checks that have remained uncashed or unrenewed for six months from their issuance date to cancel them and make the appropriate accounting entry by crediting the amounts back to the creditors' accounts under the names of the beneficiaries.



Article (57):

Loss of a Check by the Beneficiary: If a beneficiary loses a check, they must immediately notify the Headquarters Financial Manager or Branch Financial Assistant by any means, followed by a formal letter declaring the loss and confirming the check was not cashed (specifying the check number, date, amount, and beneficiary name). The Financial Department shall verify its records and bank statements and contact the bank to confirm the check remains uncashed. Upon approval by the Treasurer/Executive Director to issue a replacement, a letter shall be sent to the bank to stop payment on the lost check. If the check is lost before delivery to the beneficiary, the same procedures apply, along with an immediate investigation to penalize the person responsible, while observing the following:

- A replacement check is only issued after the bank confirms the check is uncashed and that payment will be blocked in the future.
- Notice of the lost check must be published in two consecutive issues of a daily newspaper at the expense of the person responsible for the loss.

Second: Financial Aspects: Part Three: "Banking Operations and Insurance": Fourth: Insurance : Establishing General Insurance Policy

Article (58):

General Policy for Insurance Activity: The Financial Department shall conduct a study to determine the following:

- Risks that should be insured against (theft, fire, burglary, breach of trust, life insurance, etc.).
- Assets and properties owned by the Society (Headquarters and Branches) that should be insured.
- Personnel who should be insured (e.g., Financial Assistants at branches against breach of trust, drivers against accidents, etc.).



Article (59):

Conclusion of Insurance Contracts: The Financial Department, in coordination with other relevant departments and branches (holding the asset or facing the risk), is responsible for concluding insurance contracts, having them approved by the Competent Authority, and following up on their implementation with insurance companies.

Article (60):

Individual File for Each Insurance Contract: A special file must be opened for each insurance contract containing all related documents, including the contract itself, renewals, correspondence regarding claims, inspections, copies of premium demands, receipts, and any other relevant documents.

**Second: Financial Aspects: Part Three: "Banking Operations and Insurance": Fourth:
Insurance: Insurance Contract Follow-up Register**

Article (61):

Insurance Contract Follow-up Register: A statistical register must be maintained to record insurance contracts for follow-up purposes. For each contract, this register shall include the name of the insurance company, the policy number, the type of risk insured, the insurance amount (sum insured), the expiry date, the annual premium, the date of the compensation claim, the date of inspection, the date of payment, and any other data necessary to facilitate follow-up.

Article (62):

Notification of the Occurrence of an Insured Risk: In the event that an insured risk occurs, the concerned department or branch must immediately notify the Executive Director and the Financial Department Manager. The latter shall, in turn, provide a detailed notification to the relevant insurance company and request a necessary inspection in cases where required.



Article (63):

Claiming Compensation: The Financial Department, in coordination with the various relevant departments and branches of the Society, is responsible for overseeing inspection procedures, estimating the volume and value of losses, and claiming compensation from the competent insurance company.

Second: Financial Aspects: Part Four: "Revenues and Expenses": First: Revenues: Society Revenues

Article (64):

Society Revenues: Without prejudice to the provisions of Article (5) of the Society's Statutes, the Society's revenues consist of the following:

- Subsidies from government entities, other organizations, and individuals.
 - Donations, gifts, and bequests received through spontaneous donation or fundraising permits.
 - Revenues from economic or service projects established by the Society.
 - Returns resulting from the investment of the Society's funds in non-speculative ventures.
 - Any other revenues not mentioned above that are approved by the Board of Directors.
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Second: Financial Aspects: Part Four: "Revenues and Expenses": First: Revenues: Revenue Collection Methods

Article (65):

Revenue Collection Methods: Revenues shall be collected through one of the following methods:

- Collection in cash or by checks at the treasuries of the Society and its branches in exchange for an official receipt.
 - Collection in cash or by checks during fundraising campaigns that the Society may organize.
 - Amounts transferred by international and local entities for the benefit of the Society.
 - Deposits in cash, via bank checks, or payment orders into one of the bank accounts opened in the name of the Society.
 - Adding accrued interest to the Society's bank accounts.
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Second: Financial Aspects: Part Four: "Revenues and Expenses": First: Revenues: Fundraising and Collection Rules

Article (66):

Fundraising and Collection Rules: The Society may collect donations from the public through fundraising permits or other methods approved by the Board of Directors. In all cases, the rules governing the collection of donations stipulated in Law No. 149 of 2019, its Executive Regulations, subsequent amendments, and other government and sovereign decrees regulating public fundraising must be observed.



Second: Financial Aspects: Part Four: "Revenues and Expenses": First: Revenues: Uncollected Revenue Amounts at the End of the Fiscal Year

Article (67):

Uncollected Revenue Amounts at the End of the Fiscal Year: All revenue amounts that have not been collected by the end of the fiscal year shall be treated within the framework of the cash basis, in accordance with the revenue recognition rules and policies detailed in the Society's financial accounting system.

Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses" :: Second: In-Kind Grants and Donations: Obtaining In-Kind Grants and Donations

Article (68):

Obtaining In-Kind Grants and Donations

The Association may obtain gifts, assistance, grants, or in-kind donations in the form of assets or services to assist it in carrying out the various activities of the Association.

Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses" :: Second: In-Kind Grants and Donations: Receiving In-Kind Grants and Donations

Article (69):

Receipt of In-Kind Grants and Donations:

The Executive Director, after consultation with the Secretary General of the Association and the Treasurer, shall form a committee responsible for receiving the in-kind grants or donations provided to the Association. Such grants or donations shall be inventoried and a statement shall be prepared indicating their technical specifications, condition, and the donating entity. Based on this, they shall be received and added to the custody of the headquarters/branch in exchange for an approved additional authorization issued by the Association.



**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses":
Second: In-Kind Grants and Donations: Recording and Proving In-Kind Grants and Donations**

Article (70):

Recording and Recognition of In-Kind Grants and Donations

The Financial Department shall be responsible for recording and recognizing in-kind grants and donations at their fair value, in accordance with the accounting rules governing the recording and recognition of such grants.

**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses":
Second: In-Kind Grants and Donations: Notifying the Board of Directors of the Received**

Article (71):

Notifying the Board of Directors of Received In-Kind Grants and Donations

The Board of Directors shall be notified at the first meeting following the date of receipt of the grants and donations of all details related to the in-kind grants and donations received, such as the donating entity, description of the assets received, technical condition, number or quantity, the activities or programs in which such assets are planned to be used, the estimated fair value of those assets, the date of receipt, and their recording in the inventory registers.

**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses":
Third: Payment of Dues: Payment by Checks**



Article (72):

Payment by Cheques

Payments shall be made by cheques; however, if the needs of the Association's work so require, payment may be made in cash.

**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses" ::
Third: Payment of Dues: Obligation of Payment by Payment Permit**

Article (73):

Requirement of a Payment Authorization

No dues shall be paid to third parties except pursuant to a payment authorization after reviewing the supporting documents. When submitting the payment authorization, the supporting documents for the payment must be attached, and the authorization must indicate the amount to be paid in figures and in words, as well as the name of the beneficiary.

**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses" ::
Third: Payment of Dues: Prohibition of Signing Blank Checks or to Bearer**

Article (74):

Prohibition of Signing Blank Cheques or Cheques Payable to Bearer

It is prohibited to sign any blank cheques, and it is also prohibited to issue any cheques payable to bearer.



**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses":
Third: Payment of Dues: Supporting Documents for Payment on Contracts**

Article (75):

Supporting Documents for Payments Related to Contracts

The employee responsible for preparing payment authorizations for settlement of a purchase order or contracts for the supply of goods or services shall verify that the following are attached, as applicable:

- A copy of the purchase order approved for payment indicating the contract number, the original supplier's invoice indicating the quantities supplied, their prices, and the amount required to be paid, and the inspection report of the supplied items or the report of the competent inspection committee, or a declaration from the beneficiary entity confirming that the services have been provided.
 - The warehouse receipt for the supplied items, and the approval of the competent authority confirming the acknowledgment of the department that benefited from the service that the service was performed in accordance with the contract and its terms.
 - The payment authorization shall be signed by the Director of the Financial Department, provided that the payment is approved by the Treasurer or whomever he authorizes.
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**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses" ::
Third: Payment of Dues: Prohibition of Splitting the Expense with Intent to Avoid Limits of
Financial Authorities' Delegation**

Article (76):

Prohibition of Splitting Expenditures to Avoid the Limits of Financial Authority Delegations

It is not permissible to divide the value of a contract or to split the payment of the amount due to any beneficiary with the intent of avoiding the provisions relating to the limits of financial and administrative authorities and powers.



**Internal Regulations: Second: Financial Aspects: Chapter Four: "Revenues and Expenses":
Third: Payment of Dues: Reviewing the Integrity of Payment Procedures**

Article (77):

Review of the Validity of Payment Procedures

The person responsible for financial review shall carry out review procedures prior to payment by verifying the following:

- Reviewing the payment authorization (cash/cheque) in terms of the correctness of the arithmetic calculations, the name of the beneficiary, and the validity of the signatures of the authorized signatories.
- Availability of all supporting documents for the payment, and for this purpose he may review any documents he deems necessary to examine, even if they are confidential.
- Reviewing the supporting documents for the payment in terms of arithmetic accuracy, ensuring that they relate to operations pertaining to the Association's activities, and verifying the soundness of the procedures followed in accordance with the provisions of this Regulation and all relevant decisions and circulars issued by the Association's management.

The financial officer of each branch shall conduct a post-payment review to ensure the validity of cheque payment procedures.



**Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third:
Payment of Entitlements: Suspension of Payment Due to Unsafe Procedures**

Article (78):

Suspension of Payment Due to Unsafe Procedures

Payment may be suspended if the documents supporting the payment authorization are illegal, insufficient, or incomplete to justify the payment. The reason for suspending the payment must be stated, and the financial audit officer must request the responsible party to remedy the situation or refer it to the Executive Director/Treasurer if the situation is not remedied in a timely manner.

**Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses" :: Third:
Payment of Entitlements: Payment with Substitute Documents for Lost Ones**

Article (79):

Payment with Substitute Documents for Lost Ones

Payment shall not be made except with original documents. However, the Executive Director/Treasurer may, based on the beneficiary's request, approve payment with substitute documents for lost ones according to their assessment of the objective circumstances of each case in accordance with the provisions of the Financial and Administrative Authorities and Powers Regulations. In all cases, the accounting records must be verified before approving payment to ensure no prior payment has been made.



Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third: Payment of Entitlements: Rulings and Controls to be Observed When Approving Payment Supporting Documents

Article (80):

Rulings and Controls Required When Approving Payment Supporting Documents

Verify the validity of the signatures of authorized persons on purchase requests or funding for activities and services programs.

Ensure attachment of all price quotations, a copy of the contract, and the award committee's decision for purchase or contracting based on the study conducted on those quotations.

The invoice must be original and stamped by the supplier; computer-generated or fax invoices may be accepted as originals according to the system followed by the supplier.

Verify that the invoice is addressed to the Association and that the supplier's name on the invoice matches the name on the purchase order.

Ensure that the items and prices on the invoice match those on the purchase order, and verify the accuracy of the calculations on the invoice.

The invoice must be accompanied by the requesting department or branch's receipt authorization, confirming that the received items match those requested in the purchase order.

Verify that the receipt authorization accepting the supplied items is signed by the authorized recipient from the requesting department or branch, and the approval of the department/branch for service invoices is considered supporting evidence of service completion as required.

Invoices and payment supporting documents are sent to the Finance Department, which examines them, directs them, issues the payment authorization, prepares the necessary checks for settling expenses, and sends all documents to the financial audit officer.

The financial audit officer reviews the documents, payment authorization, all issued payment checks, and the prepared accounting entries to record the transactions, signs to indicate review, then sends them for approval by the Treasurer or Finance Director and those authorized to sign checks.

All documents and signed checks are sent to the Finance Department to deliver the checks to the beneficiaries, record the accounting entries in the manual/automated financial systems, and archive the documents for reference when needed.



**Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third:
Payment of Entitlements: Assignment of Rights to Third Parties**

Article (81):

Assignment of Rights to Third Parties

With the approval of the Treasurer/Finance Director and based on the beneficiary's written request, entitlements may be paid in full or in part to any other entity or individuals, provided it does not conflict with applicable laws and regulations.

**Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third:
Payment of Entitlements: Withholding Amounts Due to Governmental Entities**

Article (82):

Withholding Amounts Due to Governmental Entities

The Finance Department shall withhold amounts due to governmental entities or those with a judicial ruling from the entitlements of contractors with the Association, provided it does not conflict with applicable laws and regulations in this regard.

**Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third:
Payment of Entitlements: Stamping All Payment Supporting Documents**

Article (83):

Stamping All Payment Supporting Documents

The employee responsible for issuing checks at the main center or the financial assistant at the relevant branch must stamp all payment supporting documents with a "PAID" stamp immediately upon check approval to prevent duplicate payments using the same documents.



The responsible employee at the main center or the financial assistant at the relevant branch is personally liable for any damages or losses to the Association's funds resulting from failure to stamp the documents with the "PAID" stamp, and this personal liability does not preclude the Association's right to administratively punish them if deemed necessary in accordance with the Association's Penalties Regulations.

Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third: Payment of Entitlements: Delivery of Check to Beneficiary

Article (84):

Delivery of Check to Beneficiary

The Finance Department must follow the following rules and controls to deliver the check to the beneficiary:

- Approval of payment documents and payment authorization by the Treasurer/Finance Director and check approval by authorized signatories.
 - Recording in financial records/ entry into automated systems.
 - Delivery of the check to the main center's cashier or the relevant branch's financial assistant for delivery to the beneficiary.
 - Obtaining the signature and details of the check recipient upon receipt.
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Internal Regulations: Second: Financial Aspects: Book Four: "Revenues and Expenses": Third: Payment of Entitlements: Financial Reports Presented to the Board of Directors

Article (85):

Financial Reports Presented to the Board of Directors

The Finance Department must prepare a financial report including statements of the Association's revenues and expenses and cash position, approved by the Treasurer, to be presented at every Board of Directors meeting.

Additionally, a comprehensive report on assets, liabilities, revenues, and expenses is presented to the Board of Directors every three months/six months.

Internal Regulations: Second: Financial Aspects: Book Five: "Salaries and Benefits": Payroll Generating Authorization and Entitlements Card

Article (86):

Payroll Generating Authorization and Entitlements Card

The appointment, secondment, or loan decision is considered the payroll generating authorization or entitlement based on which the entitlements card (manually or electronically) is maintained for the employee by the Finance Department- HR Officer, with a specific card number that continues to be used as long as the employee remains in the Association's service.

All matters affecting the employee's salary or entitlements each month must be recorded (manually or electronically) in this card to capture everything received and prepare payroll and entitlements statements. The following decisions must be recorded in the employee's card:

- Administrative decision for appointment, promotion, granting allowance, or transfer from one department/branch to another.
- Decision to pay a fixed salary pending completion of appointment procedures.



- Administrative decision granting a bonus or incentive.
- Administrative decision approving payment of additional wages.

Internal Regulations: Second: Financial Aspects: Book Five: "Salaries and Benefits": Basis for Calculating Partial Month Salary

Article (87) Internal Regulations 2:

Basis for Calculating Partial Month Salary

Salaries due for part of a month must be calculated based on the basic salary multiplied by (number of paid days in the month concerned) / (number of days in the month).

Internal Regulations: Second: Financial Aspects: Book Five: "Salaries and Benefits": Necessity to Clarify Deductions

Article (88):

Necessity to Clarify Deductions

The employee responsible for preparing payroll and entitlements statements must clarify the deductions in the payroll and entitlements statements, and each employee must receive a statement of these deductions upon receiving their monthly salary.



**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits":
Submission of Payroll Statements for Review Before Disbursement**

Article (89):

Submission of Payroll Statements for Review Before Disbursement

Salaries, wages, and bonuses shall be disbursed on a monthly basis. The employee responsible for preparing payroll and entitlement statements must send these statements to the financial review officer to perform the review procedures before disbursement. This involves verifying that all data in the statements is supported by the salary or entitlement authorization, issued by a competent authority, and confirming the accuracy of the calculations for entitlements and deductions in these statements. The financial review officer must sign the bottom of the statements, indicating that the review has been conducted, along with the date.

**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits": Transfer
of Salary to Banks**

Article (90):

Transfer of Salary to Banks

The association may transfer salaries to employees' bank accounts. However, if the association disburses salaries in cash, no salary or entitlement of any association employee may be transferred to a bank except upon the employee's written request.



**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits":
Preparation of Salary and Entitlement Disbursement Authorizations**

Article (91):

Preparation of Salary and Entitlement Disbursement Authorizations

The finance department shall prepare disbursement authorizations, checks, and bank transfer orders for the net value of salaries and entitlements to be disbursed in cash from the treasury or in the name of the relevant bank for employees whose entitlements are transferred to banks. These authorizations, checks, and bank transfer orders must be approved by the treasurer and the authorized signatories for checks.

**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits":
Provision of Sufficient Cash Liquidity**

Article (92):

Provision of Sufficient Cash Liquidity

The finance department manager must verify the availability of sufficient cash liquidity in the association's bank accounts used for disbursing payroll and entitlement statements to employees via those banks before sending the statements. He must also verify the availability of sufficient cash liquidity in the association's bank accounts from which salary checks are drawn for cash disbursement.



**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits":
Authorization to Collect Salary**

Article (93):

Authorization to Collect Salary

Any employee receiving their salary in cash may authorize another person to collect it on their behalf. For the treasury treasurer to accept the authorization, it must specify the agent's name and ID card number or other proof of identity, and it must be approved by the employee's direct supervisor. The agent must sign their name on the payroll and entitlements statement. A single authorization may not cover more than one salary or one month's entitlement.

**Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits":
Acknowledgment of Cash Salary Disbursement**

Article (94):

Acknowledgment of Cash Salary Disbursement

After completing the cash disbursement of salaries and entitlements to their recipients, the treasury treasurer must endorse the payroll and entitlements statement with an acknowledgment that the employees listed on the statement have received their salaries and entitlements in cash under his knowledge, and that they signed next to their names on the statement in his presence—except for those who did not come to collect their salaries and entitlements within one week from the start date of cash disbursements. The statement is then submitted to the finance department, which records the undisbursed salaries under the names of their recipients in the creditors' balances.



Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits": Request for Disbursement of Undisbursed Salaries

Article (95):

Request for Disbursement of Undisbursed Salaries

When an employee with an undisbursed salary submits a written request to the finance department for its disbursement, the department approves the disbursement after verifying the disbursement count and that the amount was recorded in the creditors' balances, including the accounting entry number and date.

Internal Regulations: Second: Financial Aspects: Chapter Five: "Salaries and Benefits": Settlement of Deductions to the Competent Authority

Article (96):

Settlement of Deductions to the Competent Authority

The finance department must settle payroll deductions to the competent authorities at the scheduled times in accordance with the applicable laws and regulations in this regard.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Responsibilities of the Treasury

Article (97):

Responsibilities of the Treasury

The treasury is responsible for the following:

- Meeting urgent disbursement requests from the treasury's permanent imprest fund.



- Receiving incoming cash and checks and depositing them in banks.
- Receiving checkbooks, collection receipts, and safeguarding them.
- Receiving fiscal stamps and valuable documents and safeguarding them.
- Retaining checkbook stubs for the period required by the document retention rules as stipulated in these regulations.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Treasury Custody

Article (98):

Treasury Custody

The person responsible for the treasury custody at the main center or the assistant finance officer at the branch is their direct supervisor. All contents of the treasury—cash, checks, and valuable booklets—are personally under his custody, and he is responsible for any sub-custody handed over from his primary custody.



Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: When the Treasury Officer Takes Leave

Article (99):

When the Treasury Officer Takes Leave

In the event that the treasury officer takes leave, whether at the head office or the assistant finance officer at the branch, the finance department manager must assign one of the department's employees to perform his duties until he returns from leave. A handover and take-over report must be prepared, together with an inventory of the treasury, approved by the finance department manager, with the result of the inventory recorded in the treasury register. This must be done when the leave begins and upon return from leave.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Death, Disappearance, or Suspension of the Treasury Officer

Article (100):

Death, Disappearance, or Suspension of the Treasury Officer

In the event of the treasury officer's death, disappearance, suspension from work, sudden emergency, or absence from work due to illness making it impossible for him to perform treasury duties, the finance department manager must form a committee to open and inventory the treasury's contents, in the presence of one of the deceased's heirs. The inventory results must be reconciled with the treasury register, and the manager must assign a suitable person to assume treasury duties. A handover and take-over report must be prepared and signed by the inventory committee and the newly assigned treasury officer, and this must be recorded in the treasury register.



**Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First:
Safes and Cash: Treasury Keys**

Article (101):

Treasury Keys

The original treasury key shall be in the custody of the treasurer at the head office or the assistant finance officer at the branch. The spare treasury keys shall be kept, in the presence of both the treasury officer and the finance department manager or his delegate, inside an envelope signed by both of them, bearing on its outside an indication of the treasury and the date the key was placed in the envelope. The envelope is then delivered to the finance department manager, who keeps it in a special safe. In the case of safes with combination locks, the treasury’s secret number shall be treated as a key. Spare keys or secret numbers may also be kept in a safe-deposit box at the bank.

**Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First:
Safes and Cash: Damage to the Steel Treasury Lock**

Article (102):

Damage to the Steel Treasury Lock

If the lock of the steel treasury is damaged, a committee shall be formed, with the treasury officer as one of its members, to supervise opening the treasury, repairing the lock, and determining the suitability of the treasury after repair. After opening the treasury, its contents must be inventoried and reconciled with the treasury register, and the result of the inventory must be recorded in the treasury register and signed by the treasury officer and the committee members.



**Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First:
Safes and Cash: Use of Spare Treasury Keys and Treasury Working Hours**

Article (103):

Use of Spare Treasury Keys

Spare keys shall be used only in the cases specified in Article (100) of this chapter, or in the event of loss of the treasury keys. In such a case, a committee shall be formed, with the treasury officer as one of its members, to open the envelope containing the spare keys and to use the spare keys after preparing a report to that effect.

Treasury Working Hours

The finance department manager shall set the working hours of the branch treasuries in a manner consistent with the nature and work system of the branches.

**Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First:
Safes and Cash: Depositing Collections in Banks**

Article (104):

Depositing Collections in Banks

The treasury officer must deposit the day’s collections of cash and incoming checks with the designated bank that receives such collections, at the end of each working day.



Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Treasury Movement Statement

Article (105):

Treasury Movement Statement

The person responsible for the treasury custody at the head office (the treasurer) shall, on a daily basis, prepare a treasury movement statement (receipts and payments) for the day's operations and send it to the responsible accountant, attaching copies of collection receipts, the bank deposit slip, and disbursement authorizations, in order to perform the accounting review and prepare the necessary journal vouchers.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Verifying the Validity of Disbursement Authorizations

Article (106):

Verifying the Validity of Disbursement Authorizations

The person responsible for the treasury custody at the head office or the assistant finance officer at the branch must carefully examine all disbursement authorizations, regardless of their amount, before disbursement. He must ensure that the signatures on the authorization are valid and that there are no corrections, additions, or deletions on the authorization unless they are signed by the person who approved the disbursement authorization.



Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First: Safes and Cash: Payee’s Signature on Receipt

Article (107):

Payee’s Signature on Receipt

The person responsible for the treasury custody at the head office or the assistant finance officer at the branch is obliged to make disbursements only to the rightful beneficiaries and no one else. He must verify the identity of the person requesting payment by any available means and require them to sign, with their signature or stamp, in the space provided for that purpose on the disbursement authorization, indicating the date of disbursement.

Internal Regulations: Second: Financial Aspects: Chapter Six: “Cash Safes and Advances”: First: Safes and Cash: Daily Balancing of the Treasury Movement Statement

Article (108):

Daily Balancing of the Treasury Movement Statement

At the end of each day, the person responsible for the treasury custody at the head office or the assistant finance officer at the branch must calculate the balance of cash and checks based on the treasury movement statement and reconcile the actual treasury balance with the book balance.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First:
Safes and Cash: Treasury Custody Register**

Article (109):

Treasury Custody Register

The person responsible for the treasury custody at the head office or the assistant finance officer at the branch must maintain a treasury custody register that shows the treasury custody balance at any time, and this must match the balance in the treasury movement statement.

This register must also include details of any deposits held in the treasury, such as documents or other items of value.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First:
Safes and Cash: Periodic Inventory of Treasury Contents**

Article (110) of Internal Regulations 2:

Periodic Inventory of Treasury Contents

The finance department manager shall assign, at least once a month and on unspecified dates, one of the finance department employees to conduct an inventory of the treasury contents at the head office and the responsible finance officer at the relevant branch, in the presence of the person responsible for treasury custody at the head office/treasurer. This must be recorded in the treasury custody register, and the inventory results must be approved by the executive director/treasurer.



Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Treasurer Discovering Shortage or Excess in Custody

Article (111) of Internal Regulations 2:

Treasurer Discovering Shortage or Excess in Custody

If the person responsible for treasury custody/treasurer discovers, during the daily treasury balance count, a shortage or excess compared to the book balance of the treasury, he must notify the finance department manager at the head office or the relevant branch assistant finance officer in writing, and record this in the treasury custody register. In all cases, the person responsible for treasury custody/treasurer must immediately settle any shortage in the treasury balance and deposit any excess via a cash deposit receipt. The finance department manager must notify both the executive director and the treasurer to take appropriate action as deemed fit.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Settlement of Shortage or Excess in Treasury Balance from Inventory

Article (112):

Settlement of Shortage or Excess in Treasury Balance from Inventory

If the inventory results reveal an excess or shortage, a report of the inventory results must be prepared, including an analysis of the causes of the excess or shortage, and submitted to the finance department manager. He must assign an employee to investigate the causes of the shortage or excess. If the cause of the excess or shortage cannot be identified and it is confirmed not to be due to negligence or shortfall by the person responsible for treasury custody/treasurer, the matter shall be referred to the executive director and treasurer with a recommendation to take the following actions:

- Record the excess amount in the creditors' balances account, to be settled after one year by posting it to miscellaneous revenues.



- Settle the shortage amount in accordance with the provisions of the financial and administrative powers and authorities' regulations of the association.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": First: Safes and Cash: Shortage or Excess in Treasury Balance Due to Treasurer's Negligence

Article (113):

Shortage or Excess in Treasury Balance Due to Treasurer's Negligence

If it is established that the shortage or excess was due to negligence or shortfall by the person responsible for treasury custody/treasurer, the finance department manager must recommend to the executive director the appropriate actions against the person responsible for treasury custody/treasurer, including administrative penalties.

Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances": Second: Permanent and Temporary Advances: Authorization for Advance Disbursement

Article (114):

Authorization for Advance Disbursement

The value of the permanent/temporary advance for the head office and branches shall be determined based on the proposal of the branch manager/relevant department and approval by the executive director. In all cases, the request must specify the purpose of the advance, reasons for requesting it, the name and position of the person to whom it will be entrusted (advance holder), and the signature sample of the person authorized to spend from the advance.

The circumstances and needs of the requesting branch/department must be studied, including its ability to meet urgent purchase or repair requests, to justify authorizing the advance and determining its value. The advance must not be used for purposes other than those designated, nor should disbursements from it be used as a means to circumvent the general disbursement rules in other regulations, systems, or decisions.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Recording Permanent Advance in Ledgers**

Article (115):

Recording Permanent Advance in Ledgers

The value of the permanent advance shall be recorded/entered in the permanent advance account within the debit accounts, and a personal account shall be opened for each advance in the name of its holder.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Limits and Cases for Disbursement from
Permanent Advance**

Article (116):

Limits and Cases for Disbursement from Permanent Advance

Disbursements from the permanent advance at (head office/branch) shall be for the following cases:

- Petty purchases to meet urgent needs.
- Minor and urgent repairs and maintenance works.
- Payment of water, electricity, and gas bills.
- Transportation, transfer, or hospitality expenses.
- Any other urgent expenses required by operations.

Purchases and services must not be split for the purpose of procurement and disbursement from the permanent advance.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Stamping Disbursement Authorization with
"PAID" Seal**

Article (117):

Stamping Disbursement Authorization with "PAID" Seal

Disbursement authorizations and all disbursement documents from the advance shall be stamped with a "PAID" seal immediately upon disbursement of their value.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Replenishment of Permanent Advance**

Article (118):

Replenishment of Permanent Advance

The advance value shall be replenished whenever expenditures from it reach 75%, by preparing a discharge statement of the expended amount, analyzed by expense accounts, and submitting it with all supporting documents to the financial review officer. He shall perform the necessary review and take action to issue a check for the value of the expended amount from that advance, against debiting the relevant expense accounts.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Return of Permanent Advance Balance at End
of Fiscal Year**

Article (119):

Return of Permanent Advance Balance at End of Fiscal Year

Any unspent amounts from the permanent advance shall be returned at the end of each fiscal year. The advance shall be automatically renewed at the beginning of the following fiscal year with the same value, without needing new authorization. The financial review officer in the finance department/branch finance officer must periodically review the permanent advance values to ensure they are appropriate for their designated purposes and recommend reducing the advance value if it exceeds actual needs. The competent authority—per the financial and administrative powers and authorities regulations—may reduce or increase the permanent advance value as appropriate for operational requirements.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Recording Disbursement Authorizations**

Article (120):

Recording Disbursement Authorizations

All disbursement authorizations from the permanent advance must be recorded in the permanent advance register to allow for ongoing extraction of the advance balance.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Surprise Inventory of Permanent Advance
Balance**

Article (121) of Internal Regulations 2:

Surprise Inventory of Permanent Advance Balance

The finance department/branch finance officer, each within their scope of authority, must oversee the permanent advance accounts and balances by assigning one of their employees to conduct a surprise inventory of the advance balance based on the permanent advance register, and sign the register confirming the inventory has been conducted. If a shortage is found in the permanent advance, the person who conducted the inventory must report it to the finance department manager, who shall escalate the matter to the executive director or treasurer for necessary action.

If it is determined that this shortage resulted from negligence, shortfall, or misappropriation, the advance balance must be immediately settled, handed over to another person, and appropriate disciplinary action taken against the advance holder.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Reasons for Temporary Advance Disbursement**

Article (122) of Internal Regulations 2:

Reasons for Temporary Advance Disbursement

Temporary advances shall only be granted in cases where regular disbursement procedures are not feasible and to meet specific requirements, and shall only be disbursed for works with a defined completion period.



**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Authorization for Temporary Advance
Disbursement**

Article 123 of Internal Regulations 2

Authorization for Temporary Advance Disbursement

Authorization for a temporary advance for specific purpose(s) and a defined period may be granted based on a request from the relevant department/branch manager. Approval of this request shall be by the executive director and endorsement by the treasurer, or in accordance with the financial and administrative powers and authorities regulations. The value of the temporary advance shall be limited to the purpose for which it is intended.

**Internal Regulations: Second: Financial Aspects: Chapter Six: "Cash Safes and Advances":
Second: Permanent and Temporary Advances: Deadline for Temporary Advance Settlement**

Article (124) of Internal Regulations 2:

Deadline for Temporary Advance Settlement

The temporary advance shall be disbursed in a single payment to its holder, and must be settled immediately upon completion of its purpose, against approved disbursement documents endorsed by the authorized approver. The finance department/branch finance officer must follow up and monitor settlement of the temporary advance and promptly demand its holder to settle it.



Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Compliance with Egyptian Accounting Standards and Donor Requirements

Article (125) of Internal Regulations 2:

Compliance with Egyptian Accounting Standards and Donor Requirements

The association shall prepare its annual budgets, as well as actual final accounts and financial statements, based on Egyptian Accounting Standards, taking into account the requirements of donor/contributing/donating entities in accordance with the provisions of Law No. 149 of 2019, its executive regulations, and the implementing ministerial decisions. The association must prepare an annual income and expense statement, and another receipts and payments statement (cash flow statement) on a cash basis with a financial position as of the end of the association's fiscal year.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Accounting Ledger Set

Article (126) of Internal Regulations 2:

Accounting Ledger Set

The association's financial system includes a set of summary financial records that must be documented by the competent administrative authority, in addition to statistical records, in accordance with the requirements of Law No. 149 of 2019 and its executive regulations, whether applied manually or electronically.



Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Components of the Accounting System

Article (127) of Internal Regulations 2:

Components of the Accounting System

The association's accounting system must include the following:

- Accounting policies to be followed, including depreciation rates and rules for fixed assets.
 - Documentary cycles and forms used by the association and how to complete those forms.
 - Financial work procedures to be followed in data entry and document circulation.
 - System for preparing accounts and financial statements.
-

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Recording Financial Transactions

Article (128) of Internal Regulations 2:

Recording Financial Transactions

All accounting transactions shall be recorded manually or entered into the computer based on approved documents endorsed by the competent authority. Thereafter, all subsidiary ledger data, trust accounts, and inventory records shall be available electronically. Additionally, the general journal shall be maintained manually, where monthly work summaries extracted from the computer are posted (if using computers), along with the bank and cash journal to track bank and cash accounts.



Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Correcting Accounting Entries

Article (129) of Internal Regulations 2:

Correcting Accounting Entries

For correction purposes, scratching, erasing, obscuring, or inserting in manually maintained financial records is prohibited. Corrections must be made through necessary corrective accounting entries.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Monthly Trial Balance

Article (130) of Internal Regulations 2:

Monthly Trial Balance

A trial balance must be extracted monthly for each analytical account group of the association and a general overall trial balance, verifying that the total of the analytical trial balances matches the general trial balance.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": First: General Provisions: Deadlines for Closing Accounts

Article (131) of Internal Regulations 2:

Deadlines for Closing Accounts

The association's financial and accounting system shall specify deadlines for completing the monthly and annual account closures, as well as deadlines for submitting various financial reports to the association's administration or external entities, in accordance with applicable laws and regulations.



Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Authority to Approve the Financial System

Article (132) of Internal Regulations 2:

Authority to Approve the Financial System

The board of directors is authorized to approve the financial system, including the forms and financial records that all departments/branches of the association must use, and to approve any amendments if necessary.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Authority to Use Non-Financial Records or Documents

Article (133) of Internal Regulations 2:

Authority to Use Non-Financial Records or Documents

Department managers or branch managers may approve the use of non-financial documents or records for informational or statistical purposes as required by the operations of their departments or branches.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Storage of Financial Records and Documents After Use

Article (134) of Internal Regulations 2:

Storage of Financial Records and Documents After Use

Financial documents and records must be stored securely and systematically after use to ensure their protection and ease of retrieval when needed. They must be arranged in a designated place for storing financial documents and records.



Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Location for Storing Financial Records and Documents

Article (135) of Internal Regulations 2:

Location for Storing Financial Records and Documents

The finance department must assign an employee in each (head office/branches) to be responsible for the custody and circulation of financial records and documents, under their personal custody. No documents or records may be handed over except after recording in the registers organized for document circulation procedures.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Storage of Financial Records and Documents

Article (136) of Internal Regulations 2:

Storage of Financial Records and Documents

The finance department must retain financial documents and records for the current fiscal year and the preceding year, and deposit in the storage area all financial documents and records that must be kept for reference when needed.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Loss or Misplacement of Financial Records or Documents

Article (137) of Internal Regulations 2:

Loss or Misplacement of Financial Records or Documents



Upon any employee becoming aware of the loss or misplacement of any financial record or document, whether during use or storage, they must immediately notify their direct supervisor via a memo specifying the circumstances of the incident. The direct supervisor must present the matter to the finance department manager for escalation to the executive director and treasurer, referring the issue to the competent investigation authority, and notifying the internal auditor and the financial review officer at the association.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Committee for Disposal of Financial Records or Documents

Article (138) of Internal Regulations 2:

Committee for Disposal of Financial Records or Documents

A committee for disposal of financial records or documents shall be formed by a decision of the treasurer, after board of directors approval and based on the finance department manager's recommendation. The committee shall oversee the disposal procedures for financial documents and records no longer needed, and must include the financial review officer, the internal auditor, and a representative from the competent Social Solidarity Directorate. The committee must adhere to the following controls:

- Receive lists of records and documents prepared for disposal from the document custodian.
- Verify that the legally prescribed retention period has expired and that they are no longer needed.
- Confirm completion of imaging storage for records and documents deemed necessary by the association to preserve their data and information.
- Supervise the disposal process according to the method specified in the committee formation decision.
- Prepare a report of the procedures followed, signed by the committee chair and all members.



- Have the report approved by the treasurer.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Exception for Documents Related to Disputed Rights

Article (139) of Internal Regulations 2:

Exception for Documents Related to Disputed Rights

All financial records and documents related to disputed rights between the association and individuals, companies, institutions, or others are exempt from the disposal procedures mentioned in the previous article until final settlement of the dispute or expiration of the right by limitation.

Internal Regulations: Second: Financial Aspects: Chapter Seven: "Accounting and Control Operations": Second: Issuance and Storage of Financial Records and Documents: Storage of the Association's Official Records and Documents

Article (140) of Internal Regulations 2:

Storage of the Association's Official Records and Documents

The treasurer and the association's secretary general shall establish a system for storing the association's official records. Association documents, board of directors minutes, financial reports, and other official records must be retained throughout the association's existence.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Authority to Approve the Regulation or Amend or Cancel One of Its Provisions

Article (1) of Contracts Regulations:

This regulation shall be issued by a decision of the board of directors. The board of directors has the authority to amend or cancel any of its provisions and has the right to issue decisions related thereto.



Contracts and Purchases Regulations: Chapter One: "General Provisions": Scope of Application

Article 2 of Contracts Regulations:

This regulation shall govern the organization of purchasing and procurement operations to meet all the association's needs for supplies required for its administrative and operational activities (fixed assets, office furniture and equipment, stationery, printed materials, etc.), in the required quantities, at the appropriate times, with the required quality and specifications, and at the most suitable prices.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Definitions

Article (3) of Contracts Regulations:

The following words and phrases shall have the meanings indicated next to each, unless the text provides otherwise or the context indicates otherwise.

The Regulation: This regulation is called the "Purchasing and Contracting with Suppliers and Service Providers Regulation." It applies to all departments, branches, and various administrative units of the association. Its provisions apply to all purchase and supply contracts (local or external) and integrated, partial, or specialized service contracts.

Items: All materials, supplies, goods, office equipment, and equivalents intended for purchase or sale.

Services: Performing all services, including consulting, technical, transportation, cleaning services, etc.

Tenders and Bids Committee: A permanent committee formed by a decision of the board of directors or its delegate, responsible for receiving, opening, and deciding on tenders and bids submitted to the association. All committee works and procedures are confidential.

Purchase Request for Items/Execution of Services: The form used by any department, unit, or branch to request the purchase of necessary items or execution of services, specifying the delivery or execution timing to meet its needs.



Request for Price Quotations: The form used by the procurement officer to obtain price quotations for executing services or supplying items, without any commitment from the association to contract.

Contracting: An agreement reflecting the meeting of wills of two parties to perform a specific work for consideration, specifying each party's obligations. It may take the form of a contract, supply order, or service assignment order signed by the competent authority in the association per the financial and administrative powers and authorities regulation.

Public Tender: A set of rules and provisions specified in this regulation aimed at obtaining the best bid through full public and open competition in procedures. It is announced locally or externally in the manner deemed appropriate by the association based on the tender's importance, to broaden the scope of bidders and serve the association's public interest. This method is the principle for executing purchases.

Limited Tender: A type of tender restricted to specific suppliers, service providers, companies, or institutions invited to participate via registered letters, hand-delivered letters, or fax. All provisions governing public tenders apply except publication. Limited tenders are used for highly specialized services requiring reputable companies in the field. Suppliers and service providers are selected from those registered in the association's suppliers and service providers register for those services. This method is used as an alternative to public tender with executive director approval.

Direct Purchase: A set of rules followed in cases specified in this regulation to obtain the best offers and prices, involving negotiation and selection among at least three registered suppliers/service providers in the association's register who have the required items or capability to execute the services.

Direct Contracting or Purchase: Issuing a supply order to a specific supplier selected by the competent authority for direct supply of items or provision of services, or direct contracting with service providers. Used in cases specified in this regulation.

Supply Order: A form used by the procurement officer to assign a supplier to deliver items or perform services for the association, pursuant to any of the purchasing methods in this regulation.

Suppliers and Service Providers Register: A register used by the association to list and classify suppliers and service providers it may deal with for executing services or providing needs in various fields.



Supplier: The other party in contracts with the association for supplying items, whether individual, company, local, or external supplier.

Service Provider: The other party in contracts with the association for services, whether design, execution, supervision, consulting, or other services, whether individual or company.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Purchasing and Contracting Authority

Article (4) of Contracts Regulations:

Purchasing, decision-making, and contracting authorities shall be as per the association's approved financial and administrative powers and authorities' regulation.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Contracting and Purchasing within Necessary Needs

Article (5) of Contracts Regulations:

Contracting for services and supplies shall be within budget estimates and needs plans, limited to what is necessary to enable the association to carry out its activities and achieve its objectives. In all cases, the execution or delivery timeline must align with the association's activity needs.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Use of Consulting Expertise Offices

Article (6) of Contracts Regulations:

Consulting expertise offices may be engaged to prepare precise technical specifications in fields and expertise not available among association employees, using one of the various purchasing methods (public or limited tender, direct purchase, direct order).



Contracts and Purchases Regulations: Chapter One: "General Provisions": Prohibition of Splitting Purchases and Services to Avoid Regulation Compliance

Article (7) of Contracts Regulations:

Splitting purchases, needs, or services to avoid compliance with procedures, controls, guarantees, conditions, or authorities stipulated in this regulation or the association's approved financial and administrative powers and authorities regulation is prohibited.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Purchasing or Contracting Methods

Article (8) of Contracts Regulations:

In general, contracting for purchases and services shall be through comparison among offers from suppliers and service providers registered in the association's suppliers and service providers register. Contracting for services and purchases shall be via one of the following methods:

- Public tender.
- Limited tender.
- Direct purchase.
- Direct order.

Designated departments/branches shall determine the estimated value of required supplies or services to select the contracting method, within limits and per conditions specified in this regulation, consistent with the financial and administrative powers and authorities regulation.



Contracts and Purchases Regulations: Chapter One: "General Provisions": Violation of Regulation Provisions

Article (9) of Contracts Regulations:

Violating any provision of this regulation constitutes a financial violation, subject to investigation and penalties per the association's human resources regulation or other relevant laws and regulations, in addition to any decisions the executive director may take specifically regarding the violation.

Contracts and Purchases Regulations: Chapter One: "General Provisions": Effective Date of Regulation and Application of General Law

Article (10) of Contracts Regulations:

The Purchasing and Contracting with Suppliers and Service Providers Regulation shall take effect from the date of its approval by the board of directors.

Provisions of Law No. 182 of 2018 regulating contracts concluded by public entities and its executive regulation issued by Ministerial Decree No. 692 of 2019 shall apply.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Annual Needs Statement

Article (11) of Contracts Regulations:

Relevant association departments/branches shall submit an annual statement to the procurement department of their needs for items and services and their timing, per approved association activity plans, to consolidate and group needs and services into homogeneous categories preparatory to arranging contracts and provision via one of the methods in this regulation.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Responsibility for Determining Detailed Specifications

Article (12) of Contracts Regulations:

Requesting departments/branches must prepare technical specifications for their item needs and, if necessary, form a committee for this purpose by executive director decision. These specifications must be detailed and comprehensive for required items or services, without mentioning specific trademarks or setting specifications applicable only to limited types or brands. For items with precise technical specifications, bidders may be required to submit samples.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Public Tender Conditions Booklet

Article (13) of Contracts Regulations:

Before announcing or inviting public tenders, the procurement department shall print a special booklet containing bid conditions, technical specifications, item/service lists, technical and engineering drawings, and attachments. The procurement department shall print and deliver the booklets to requesters per rules and at a price set by the association. They must be stamped with the association's seal and delivered to the supplier or service provider after payment via cash deposit receipts. The conditions must include:

- The association's right, upon agreeing to an advance payment, to obtain a bank guarantee from a local bank acceptable to the association, unrestricted and unconditional, equal in value and currency to the advance payment, valid throughout the contract execution period. For contracts exceeding one year, the guarantee value may be reduced by settled advance amounts deducted from periodic service payments.
- The supplier or service provider may not transfer the contract with the association, in whole or part, or subcontract execution, in whole or part, to third parties without the association's prior written approval.
- If the original contractor is approved to transfer the contract, in whole or part, the original contractor remains guarantor for the transferee's obligations and jointly liable. Subcontracting is deemed contract transfer.



- The association's right to terminate the contract and forfeit the security at its sole discretion without notice or warning, without prejudice to its right to compensation for damages.
- For tenders involving specialized technical services or supplies, bids may be submitted in two envelopes: one technical and one financial.
- Bids may require submission of technical and financial data on CDs or other electronic media, accompanied by a printed, signed, and certified copy on every page.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Duration for Submitting and Validity of Bids

Article (14) of Contracts Regulations:

A sufficient period for submitting bids in public tenders shall be set from the first announcement date. The validity period of submitted bids must be sufficient to complete bid review, comparison, and decision-making.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Bidder's Acknowledgment of General Bid Conditions

Article (15) of Contracts Regulations:

Tender conditions must require the bid to include an acknowledgment from the bidder that they have reviewed all tender conditions, service plans, specifications, quantity schedules, site nature and location, and all matters related to bid execution, completion, and delivery per contract provisions, conditions, and technical specifications.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Announcement of Public Tender

Article (16) of Contracts Regulations:

Public tenders for necessary supplies and services must be announced sufficiently in advance of the need. The public tender announcement shall be published locally or externally (if required) in a daily newspaper once or twice, depending on its importance and at the executive director's discretion.

The announcement must include:

- Tender number and subject.
- Brief description of items and services to be supplied or executed.
- Authority from which tender documents may be obtained.
- Cash amount payable for tender documents.
- Final date for submitting offers (bids), ensuring sufficient time for suppliers and service providers to submit well-considered and complete bids, not less than fifteen days from the first announcement.
- Bid validity period after submission deadline, during which the bid remains binding and irrevocable, not less than one month from the envelope opening date.
- Preliminary security amount (where applicable), to be submitted with bids, and its validity period.
- Final security amount to be submitted by the successful bidder and its validity period.
- Bid submission location.
- Association's right during contract execution to increase or decrease item/service quantities by up to 25% of contract value, per its terms and prices.



- Association's right to split quantities or service items among multiple suppliers or service providers without stating reasons.
- Association's right to cancel the tender or reject any bid without stating reasons.
- Envelope opening date.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Rules for Submitting Bids

Article (17) of Contracts Regulations:

Bids shall be submitted sealed and signed by their owners on the designated bid form, inside a closed envelope marked with the tender number and subject, sent by registered mail or placed in the association's designated bid box. Bids must arrive at the association's specified address by the deadline in the announcement. Bids submitted to the wrong address or after the deadline are not accepted, regardless of delay reasons—except cases where rejection would harm the association's interests and objectives, in which case acceptance requires unanimous decision by the tenders and bids committee before envelope opening.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Completion of Bid Data

Article (18) of Contracts Regulations:

Bid submitters must comply with the following when preparing the price schedule (items table):

- Prices written in permanent ink, liquid ink, or print, in Egyptian pounds numerically and in words unless tender documents specify otherwise. Bids priced in other currencies may be accepted if the tenders committee deems it in the association's interest, specifying the conversion rate to Egyptian pounds fixed throughout the contract period. Unit price per item or service entry per the items table, by piece, weight, measure, etc., without change or modification.



- No scratching or erasing in the items table.
- No crossing out any bid item or technical specification or modifying it.
- Bids accepted only if they include total prices; if amounts in words differ from figures, the words prevail.
- The bid value includes all expenses and obligations borne by the bidder, and completion, delivery, and maintenance during warranty per contract terms.
- Statement of prior services and experience if requested.
- No modifications to tender documents allowed; violating bids rejected. Reservations, modifications, or special conditions must be in a separate letter attached to the bid, referenced therein, and noted in the session minutes.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Validity of Bid Prices

Article (19) of Contracts Regulations:

Bid prices apply until bid validity end. However, price reductions in bids are effective upon bidder request if received before the envelope opening deadline.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Preliminary (Temporary) Security

Article (20) of Contracts Regulations:

Preliminary security must be requested with each bid in cash, acceptable payment check, or unconditional bank guarantee letter from a bank. It shall not be less than 1% of total bid value for services or 2% for supplies. Bids without preliminary security are disregarded.

The tenders committee must reject any bid lacking this security. Bidders may not withdraw or retract during validity. The guarantee must be fully payable, renewable upon association request, and valid at least thirty days beyond bid validity.



Preliminary security is refunded to unsuccessful bidders after bid validity or earlier if the tender is awarded.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Forfeiture of Preliminary Security

Article (21) of Contracts Regulations:

Preliminary security is forfeited in the following cases:

- If the supplier/service provider withdraws their bid during validity.
- If the successful bidder fails to provide final security within the specified period, unless the association deems extension in its interest.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Conversion of Preliminary to Final Security

Article (22) of Contracts Regulations:

The successful bidder must convert the preliminary security to the required final security percentage, minimum 5% of total awarded bid value, within two weeks from notification of award. Final security guarantees contract execution and must be cash, bank check, acceptable payment check, postal check, or unconditional guarantee without restrictions.

The executive director may approve installment of final security into up to three equal or unequal payments deducted from current entitlements, upon supplier/service provider request endorsed by procurement and finance managers, if compliant with no delays or violations. Preliminary security is not released until full final security deduction.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Failure to Provide Final Security by Deadline

Article (23) of Contracts Regulations:

If the successful bidder fails to provide final security within the specified period from notification, the association may cancel the award via registered letter without further action, forfeit preliminary security, and take necessary steps to award to another supplier/service provider.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Waiver of Final Security Requirement

Article (24) of Contracts Regulations:

The tenders committee may waive final security if items/goods are ready for immediate receipt, with no long delivery expected, after precise inspection confirming no uncertainty and compliance with prior technical specifications. Preliminary security is not refunded until full delivery.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Forfeiture of Final Security

Article (25) of Contracts Regulations:

Final security is forfeited in the following cases:

- If the supplier/service provider uses fraud, deception, or manipulation in dealings with the association.
- If proven the supplier/service provider bribed or colluded with an association employee, directly or indirectly.
- If the supplier/service provider becomes bankrupt.



- If the supplier/service provider fails to supply or execute services. Forfeiture does not prejudice an association's right to seek necessary compensation.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Rules of Procedure for Tenders and Bids Committee

Article (26) of Contracts Regulations:

The Tenders and Bids Committee shall meet at the time and place specified in the tender announcement to carry out procedures for opening technical and financial envelopes and deciding thereon.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Late Arrival of Bid

Article (27) of Contracts Regulations:

No bid or bid modification received after the specified envelope opening deadline shall be considered. However, the Tenders and Bids Committee chair may consider waiving the delay for bids received before the envelope opening session concludes, if the late bid benefits the association.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Bid Tabulation

Article (28) of Contracts Regulations:

The Tenders and Bids Committee chair or their deputy shall assign one or more employees under their supervision to tabulate bids on the designated tabulation sheet, noting all bidder reservations and conditions violating tender terms. This must be completed within a maximum of 6 working days following envelope opening.



After envelope opening and before tender decision, no contact with bidders is permitted except through the Tenders and Bids Committee or its written authorization. The committee may not negotiate bid modifications except in these cases:

- All or most bids accompanied by reservations violating tender conditions.
- Bid validity expires due to exceptional circumstances.
- Urgent need to verify technical compliance.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Technical Review of Bids

Article (29) of Contracts Regulations:

The executive director shall form the Technical Review Committee, including the requesting entity and a technical member, chaired by an employee whose work and experience match the tender subject. External consultants or technicians may be engaged.

The Technical Review Committee studies technical bid envelopes, reviews and standardizes them technically, and may seek assistance to complete its work. Its report must be approved by the executive director.

The committee prepares a report detailing comparisons, technical studies, and recommendations, submitting it via the procurement department to the Tenders and Bids Committee, notifying them of technically accepted bids for financial envelope opening.

Technical committee recommendations are not binding on the decision committee, which must state reasons if rejecting them.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Accounting Review and Tabulation of Bids

Article (30) of Contracts Regulations:

After technical report approval, the Tenders and Bids Committee opens financial envelopes of technically accepted bids and reviews them accounting-wise.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Minutes of Bid Decision

Article (31) of Contracts Regulations:

The Tenders and Bids Committee reviews the bid file procedurally and technically accepted bids by examining the technical report, financial tabulation sheets against original offers, delivery periods, payment terms, and guarantees. It decides and recommends awarding the technically and financially best bid, detailing deficiencies and violations in rejected bids on the tabulation sheet. It may seek assistance and records discussions in minutes for approval by the competent contracting/purchasing authority per the financial and administrative powers regulation.

After financial envelopes opening and approval authority consent, negotiation on bid modification with one bidder is permitted, with decision by the committee.

The committee may recommend canceling and re-tendering due to high prices, stating actions in minutes for competent authority approval. For new tenders, it attaches canceled tender documents with service file and its minutes.

If supply tender prices equal between two or more bids, quantities may be split among them without prejudice to specifications and delivery deadlines.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Reasons for Bid Rejection

Article (32) of Contracts Regulations:

The Tenders and Bids Committee may reject any bid—without disclosing reasons to bidders but justifying to the executive director—in these cases:

- If association interests require it.
- Non-compliance with bid submission conditions in this regulation.
- Proven prior breach of previous contract terms or defective service execution.
- Pending dispute between bidder and association over prior contract.
- Information indicating bidder bankruptcy or insolvency.
- Incomplete, unsigned, or unstamped bid documents.
- Missing temporary security proof.
- Total bid value less than 25% of estimated service value, unless acceptable justifications for decision committee acceptance.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Tender Cancellation

Article (33) of Contracts Regulations:

After publication or invitation but before decision, the executive director may cancel the tender in these cases:

- Only one bid submitted, or only one remains after rejections.
- All or most bids with reservations.



- Lowest bid exceeds estimated service/supply value.
- Lowest compliant bids excessively above market prices, expecting better on re-tender.
- Wide disparities in bid prices.

Cancellation requires reasoned executive director decision based on committee recommendation. The committee may accept the sole bid with competent authority approval if price suitable and work urgency precludes re-tendering or no benefit expected. It may reference prior local/international prices and exchange rates. If recommending cancellation for high prices, it must document in session minutes and serious market price inquiries conducted.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Tender Award and Bidder Notification

Article (34) of Contracts Regulations:

The Tenders and Bids Committee recommend awarding to the lowest total price bidder fully compliant with conditions. However, with session minutes justification, it may recommend a higher-priced bid for competent authority approval per powers limits.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": First: Public Tender: Contract Signing

Article (35) of Contracts Regulations:

The contract must be signed between the successful bidder and the association's authorized signatory (board chair or delegate), attaching tender conditions booklet and bid copies. Issuing assignment/supply order constitutes contracting via meeting of wills.

If the successful bidder fails to sign by deadline or withdraws without acceptable substantial excuse, the committee chair may impose all or some of:

- Removing bidder from approved suppliers/service providers register and suspending dealings for specified or permanent period.



- Forfeiting temporary or final security if deposited.
- Any other penalty in tender conditions.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Second: Limited Tender: Contracting via Limited Tender

Article (36) of Contracts Regulations:

Contracting via limited tender shall be by decision of the competent authority per the financial and administrative powers regulation, in cases requiring speedy execution of supplies or services where public tender is impractical, or where supplies/services are limited to few suppliers/service providers. Invitations for limited tender bids shall include all data required in public tender announcements per this regulation. The procurement department shall send invitation letters to suppliers/service providers to submit bids.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Second: Limited Tender: Invitation to Limited Tender

Article (37) of Contracts Regulations:

Limited tender invitations shall go to the maximum possible number, not less than three, companies, institutions, or individuals engaged in the tender's activity type, registered in the relevant suppliers/service providers register, with proven technical/financial competence and good reputation, per registration grades/classifications. Selection for invitation shall be by procurement department and requesting/technical entity nomination, approved by competent authority based on estimated supply/service value.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Second: Limited Tender: Application of Public Tender Rules to Limited Tenders

Article (38) of Contracts Regulations:

Limited tenders are subject to all rules, provisions, procedures, and conditions for public tenders in this regulation, except as specifically provided in the preceding two articles.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Second: Limited Tender: Use of Bid Form

Article (39) of Contracts Regulations:

In limited tender purchasing/contracting, the procurement department may attach the bid form with supplier/service provider invitation letters to facilitate data completion and pricing.

Bid submission period may be shortened to suitable duration from invitation receipt, and in urgent cases, invitations sent by fax with dated delivery receipt.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Second: Limited Tender: Opening Limited Tender Bid Envelopes

Article (40) of Contracts Regulations:

At the specified time for opening limited tender bids, the Tenders and Bids Committee chair, with members present, opens bid envelopes. Bids are tabulated on the offers comparison sheet and referred to the relevant technical committee for study and compliance check with tender conditions/specifications. The committee studies bids, recommends purchase with reasoned decisions for approval by contracting authority per financial/administrative powers regulation.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Third: Direct Purchase: Cases for Direct Purchase/Contracting

Article (41) of Contracts Regulations:

Direct purchase/contracting (negotiation) for items/services is permitted with competent authority approval per powers regulation in these cases:

- Monopoly items/services for production/import.
 - Consulting/technical services requiring specific prominent specialists/experts.
 - Urgent/unforeseen supplies/services making public/limited tender unfeasible.
 - No bids or unacceptable prices in tenders, with needs precluding re-tender.
 - Services requiring association interest in secrecy.
 - Purchases/services without precise specifications.
 - Items whose nature/purpose requires purchase from production sites.
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Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Third: Direct Purchase: Invitation for Direct Purchase Offers

Article (42) of Contracts Regulations:

Direct purchase offer invitations shall use conventional communication (fax/email/etc.), including data required for tender participation invitations, specifying first Tenders and Bids Committee meeting for suppliers/service providers or representatives' attendance.

Invitations target maximum engaged in activity type, registered in suppliers/service providers register, seeking maximum offers (at least three). Invitations include brief item description, submission period (minimum five days except emergencies), execution period.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Third: Direct Purchase: Opening Direct Purchase Envelopes

Article (43) of Contracts Regulations:

The Tenders and Bids Committee meets on chair's call, in person or circulation. Secretary, with one member present, opens direct purchase envelopes, numbers offer sequentially. Chair/members sign originals. After verifying offer compliance with invitation conditions, offer submitters invited for negotiation on terms/prices.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Third: Direct Purchase: Tenders and Bids Committee Recommendations

Article (44) of Contracts Regulations:

Committee recommendations reasoned, with minutes detailing procedures. Obtain signatures on direct purchase minutes from negotiated parties stating prices/conditions. Committee submits separate report with minutes/acknowledgments to competent authority for approval. Awards to lowest compliant offer if quality equal.

Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Third: Direct Purchase: Direct Purchase Contracting Conditions

Article (45) of Contracts Regulations:

Direct purchase contracts subject to general tender conditions except specific provisions. If no offers, non-compliant offers, or prices above estimates, committee may:

- Negotiate individually for best offers, obtaining signed endorsements with name/address/final price/special conditions.
 - Recommend re-invitation including new suppliers/service providers plus prior submitters.
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Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Fourth: Direct Order Purchase: Cases for Direct Agreement Contracting

Article (46) of Contracts Regulations:

Direct agreement contracting addresses urgent needs. Services/contracts may not be split to resort to direct agreement. Direct agreement contracting is permitted in these cases:

- Furniture, equipment, and devices.
- Printed materials, office supplies, spare parts.
- Advertising and publication in newspapers/magazines.
- Newspaper/magazine subscriptions.
- Purchasing books and scientific/cultural references needed for association library.
- Computers and technologically upgradable devices.
- Purchases/services requiring specific technician, specialist, consultant, or expert.
- Monopoly items, urgently needed, petty cash items not justifying tender/direct purchase procedures.
- Supplies/materials available only from specific supplier.
- Items with prices set by official authorities.

The board chair may use direct agreement in emergencies/necessities for operations, achieving association goals, considering operational privacy, regardless of contract value.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Fourth: Direct Order Purchase: Direct Agreement Contracting with Service Providers

Article (47) of Contracts Regulations:

The Tenders and Bids Committee may use direct agreement with service providers in these cases:

- With local service provider(s) previously awarded/executed similar services recently, if specifications/prices/conditions match prior similar contract with same provider, or unifying purchase standards critically important.
 - With supplier(s) exceptionally following prior tender award, where operations require technically/complementary reasons to reuse method/supplier for new equipment related to programs/systems/devices/projects needing total secrecy competition, or equipment lacking local supplier official classification/no local suppliers—requiring prior board chair/delegate approval.
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Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Fourth: Direct Order Purchase: Rules and Procedures for Direct Agreement Contracting

Article (48) of Contracts Regulations:

Before direct agreement procedures, prepare memo stating reasons for this method and precise technical specifications for contract items, submitted to competent authority for approval.



Contracts and Purchases Regulations: Chapter Two: "Purchasing Needs, Contracts, and Services": Fourth: Direct Order Purchase: Necessity of Specifying Category and Quantity in Direct Agreement

Article (49) of Contracts Regulations:

Direct agreement service/supply assignment requires issued order specifying category/quantity per supply/service item.

Contracts and Purchases Regulations: Chapter Three: "Contract Execution Provisions": Contract Preparation

Article (50) of Contracts Regulations:

Contracts prepared in duplicate, including parties' relationship rules and timeline for service/supply start/end. Reviewed by association legal counsel, signed by legally authorized parties, returned to prepare for distribution:

- Copy to supplier/service provider.
 - Copy to requesting technical entity.
 - Copy archived in procurement department's relevant file.
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Contracts and Purchases Regulations: Chapter Three: "Contract Execution Provisions": Specified Delivery/Execution Period

Article (51) of Contracts Regulations:

Specified delivery/execution period starts day after notifying supplier/service provider of offer/bid acceptance, unless otherwise agreed. Notification includes start/end dates.



Contracts and Purchases Regulations: Chapter Three: "Contract Execution Provisions": Delay and Contract Breach

Article (52) of Contracts Regulations:

If contractor fails timely supply/service execution, competent authority may grant extension for public interest, applying delay penalties specified in contract:

- Supplies up to 3% total contract value if delay prevents association benefit; same percentage applicable to remaining items/services if partial delay harmless.
- Services up to 10% delayed services total value.

If supplier/service provider breaches condition, neglects, or defective supply/execution after 15-day notice without repair, or penalties reach 3%/10% supply/service totals, approval authority may:

- Terminate contract, freeze entitlements for full penalties/compensation recovery.
 - Suspend supplier dealings/withdraw work from service provider, execute via public/limited tender/direct purchase/negotiation per association interest, forfeit final security, claim price differentials/delay penalties/other damages. For service providers, association may retain all/some site temporary facilities/equipment/tools/materials without liability for services/others, damage/loss, wages; retain post-completion guaranteeing rights, sell recovering claims.
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Contracts and Purchases Regulations: Chapter Three: "Contract Execution Provisions": Waiver of Delay Penalty

Article (53) of Contracts Regulations:

Competent authority may waive contractor delay penalty upon request/endorsement with justifications confirming delay beyond control, non-imposing penalty on association or additional burdens/reputational harm.



Contracts and Purchases Regulations: Chapter Three: "Contract Execution Provisions": Death of Contractor

Article (54) of Contracts Regulations:

If supplier/service provider dies, association may terminate contract/refund security (absent claims) or allow heirs continuation if appointing authenticated power-of-attorney agent approved by executive director. For multi-supplier/service provider contracts, if one dies, the association may terminate/refund security or require others to continue.

Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Request to Sell Used Assets/Movables

Article (55) of Contracts Regulations:

Association units may request sell assets/movables in possession if:

- Unfit/ceased use.
- Excess to operations, risk deterioration if retained.
- Scrap/waste residues.

Sale request details assets/movables, reasons, submitted signed by responsible entity to executive director.

Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Studying Feasibility of Utilizing Movables Before Approving Sale

Article (56) of Contracts Regulations:

Before approving movable asset sale, the executive director must study utilizing these movables in other association units. Utilization includes possible appropriate modifications/repairs. The storekeeper classifies movables for sale into homogeneous groups with detailed specifications per group.



Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Estimating Prices of Movables Offered for Sale

Article (57) of Contracts Regulations:

The Competitions and Bids Committee prepares initial price estimates for assets/movables offered for sale, engaging necessary expertise if required. It references prior sale prices, market conditions, considering offered movables' condition, similar market values, estimated lifespan, and influencing factors ensuring association financial interest. Committee estimate constitutes base sale price, maintained in total secrecy—documents/reports placed in sealed envelope handed to Tenders and Bids Committee chair at envelope opening for member-present opening.

Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Sale by Direct Agreement

Article (58) of Contracts Regulations:

With general secretary/treasurer approval based on executive director proposal, surplus items may be sold by direct agreement regardless of estimated value in these cases:

- Items at risk of deterioration or potentially damaging association facilities/offices/employees if stored.
- Items receiving no bids or bids below base price.
- Urgent emergencies precluding bidding procedures.

Direct sale agreement results generally submitted to competent authority for approval per financial/administrative powers regulation.



Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Rules for Direct Agreement Sale Procedures

Article (59) of Contracts Regulations:

For direct agreement sales, prospective buyer submits request within specified period to executive director. Upon acceptance notification, buyer pays full price within maximum three days from notification, not less than base price per regulation. With multiple requests, agreement to highest compliant price offer; ties resolved by executive director/delegate per approved criteria.

Contracts and Purchases Regulations: Chapter Four: "Provisions for Sale of Assets and Movables (Scrap)": Committee for Delivery of Sold Assets/Movables

Article (60) of Contracts Regulations:

Executive director forms delivery committee for sold items including procurement department representative. Committee ensures delivery matches sold items in quantity/specifications, after buyer full payment confirmation for association dues from asset/movable sale.

Stores Regulations: Chapter One: "General Provisions": Authority to Approve Regulation or Amend/Cancel Provision

Article (1) Stores:

This regulation issued by board of directors decision. Board has authority to amend/cancel provisions and issue related decisions.



Stores Regulations: Chapter One: "General Provisions": Scope of Application and Implementation Responsibility

Article (2) Stores:

Applies to all administrative units/branches comprising association structure. Store manager bears responsibility for implementation/oversight.

Stores Regulations: Chapter One: "General Provisions": Definitions

Article (3) Stores:

Terms/phrases herein have indicated meanings unless contradicted or contextually otherwise:

- Regulation: Executive regulation issued by board decision. Comprises rules governing association store(s) procedures/methods.
- Items: All durable/consumable items—fixed assets or materials/supplies—association stores for departmental/unit activities, whether purchased/donated.
- Audit: Entity auditing all/some association/unit activities, including internal/external, administrative entity, donor/funder local/foreign auditors.
- Storekeeper: Responsible for receipt/storage/safeguard/issue of store items; personally liable for items in custody.
- Inspection Committee: Formed by executive director decision to examine incoming association items.
- Store Inventory: All assets/other items in association store.
- Inventory: Procedures verifying book vs. actual balances via periodic/surprise/annual fiscal year-end counts.



- Inventory Committee: Formed by executive director decision to inventory all store items with storekeeper/custodian present; includes relevant technical employee if item nature requires; follows regulation inventory procedures.

Stores Regulations: Chapter One: "General Provisions": Oversight of Association-Owned Fixed Assets

Article (4) Stores:

Fixed assets, scientific/cultural books/references, and artwork constitute public custody requiring safeguarding and no misuse. Responsibility assigned by executive director decision.

Stores Regulations: Chapter One: "General Provisions": Records and Forms Used

Article (5) Stores:

Store records/forms used for manual registration or computer data entry/storage, enabling inventory reports. Inventory control system specifies forms.

Stores Regulations: Chapter One: "General Provisions": Effective Date of Regulation

Article (6) Stores:

Stores regulation effective from board of directors approval date.



Stores Regulations: Chapter Two: "Store Organization": Conditions Required in Store

Article (7) Stores:

Association store must meet technical conditions, especially location, area, design facilitating item arrangement/movement/circulation/control/safeguard/safety measures. Firefighting equipment accessible, staff trained. Prohibited storing non-association items for third parties without executive director approval.

Stores Regulations: Chapter Two: "Store Organization": Item Storage Method and Care

Article (8) Stores:

Item storage requires:

- Arrangement with internal aisles for required receipt/issue movement.
 - Arrangement enabling counting/control.
 - Technical procedures preserving inventory condition.
 - Storekeeper maintains per-item card with name/number, additions/issues/balance; updated post-operation for book vs. actual reconciliation.
 - Complete separation of serviceable from defective/obsolete items, preferably in separate areas.
-

Stores Regulations: Chapter Two: "Store Organization": Items Returned to Store

Article (9) Stores:

Returned items include those unusable regardless of return reason. Separate technically defective/unusable from those for transfer to other departments/branches/units. Durable items issued temporarily must return post-purpose. Storekeeper issues return voucher detailing item condition upon return.



Stores Regulations: Chapter Three: "Store Personnel and Duties": Appointment of Storekeeper

Article (10) Stores:

Storekeeper (store responsible) appointed from permanent association employees. Temporary/daily-wage employees prohibited without financial/personal guarantee matching custody value, executive director approved. Selection prioritizes attested honesty/good character.

Stores Regulations: Chapter Three: "Store Personnel and Duties": Storekeeper Responsibility and Duties

Article (11) Stores:

Storekeeper personally responsible for item safety/preservation/care, quantity/type/cleanliness/protection from damage/loss; liable for limited-validity materials, periodic reports to direct supervisor; maintains required records/forms/documents per regulation. Liability not relieved for loss/damage unless finance/administration director confirms force majeure/beyond control. Notifies minimum reorder levels/obsolete items.

Stores Regulations: Chapter Three: "Store Personnel and Duties": Prohibition of Storekeeper Delegating to Others (Assignment/Leave/Absence)

Article (12) Stores:

Storekeeper may not delegate. Upon assignment/transfer/service end, new storekeeper appointed; store manager/supervisee oversees handover/takeover.

Same for leave: handover to designated employee. For absence/disruption/death, executive director forms inventory committee for handover to replacement.



Stores Regulations: Chapter Three: "Store Personnel and Duties": Store Opening

Article (13) Stores:

No association store opened without relevant storekeeper present, per prior article exceptions.

Stores Regulations: Chapter Four: "Store Operations Organization": Receipt of Incoming Items/Supplies

Article (14) Stores:

Inspection/receipt committee examines incoming items per supply orders to supplier, delivers accepted to storekeeper via inspection/receipt minutes. Committee prepares discrepancy report for non-compliant quantities/specifications, submitted to finance/administration director for executive director referral/action.

Stores Regulations: Chapter Four: "Store Operations Organization": Final Delivery of Incoming Items

Article (15) Stores:

The storekeeper is responsible for receiving items according to the inspection and receipt minutes and prepares an item addition voucher approved by the store manager.

Stores Regulations: Chapter Four: "Store Operations Organization": Loss or Damage of Store Key

Article (16) Stores:

The store has a spare key kept inside an envelope sealed in the presence of the storekeeper and the person appointed by the store manager for this task, and the envelope is signed by this person and kept by the store manager or their delegate in a safe place.



In case of loss or damage of one of the keys, the storekeeper notifies the store manager of the loss or damage, a minutes is prepared accordingly, and it is necessary to replace the lock with another of the same type. Under no circumstances is it permitted to replace another key for the lost one or repair the damaged key, and in both cases, the storekeeper is responsible for the items in their custody.

Stores Regulations: Chapter Four: "Store Operations Organization": Request for Item Issuance from Store

Article (17) Stores:

Items are issued from the store based on an issuance request approved by the responsible person in the requesting entity, and each entity in the association requesting items from the store must notify the store manager at least once annually with the names and signature samples of those authorized to approve issuance requests, and whenever there is a change in these responsible persons, and this notification is approved by the store manager before it takes effect.

Stores Regulations: Chapter Four: "Store Operations Organization": Prohibition of Issuing Items without Issuance Vouchers

Article (18) Stores:

It is prohibited to issue items from the store without issuing an approved store issuance voucher from the store manager, and all item issuance vouchers are kept according to their numerical sequence in special files, with each file indicating the voucher numbers and the period it covers to facilitate reference to them.



Stores Regulations: Chapter Four: "Store Operations Organization": Issuance of Durable Items for Temporary Purposes

Article (19) Stores:

In cases where some durable items are issued from the store for temporary purposes, a register is maintained to track these items, recording the issuance date, the entity issued to, the issuance voucher number, and the return date of these items after the purpose ends.

Stores Regulations: Chapter Four: "Store Operations Organization": Return of Items to Store

Article (20) Stores:

Items are returned to the store if they become unfit for circulation or use, whether due to defects, expiration, or any other reason, and it is prohibited to accept the return of items unless a return voucher signed by the responsible person of the relevant administrative unit is specified. Likewise, no compensation or replacement for the returned item is made without the store manager's approval. Durable items with temporary use are also returned via a return document to be added to the store's custody.

Stores Regulations: Chapter Five: "Loss or Damage of Store Items": Investigations into Item Loss or Damage

Article (21) Stores:

If items are lost or damaged in the store, the storekeeper must report the matter to the store manager, who in turn assigns a responsible person to investigate the causes of the loss or damage and determine responsibility, then prepares a report with their opinion to the store manager for submission to the association's executive director, and based on their decision, the status of these items is settled. The same rules are followed in case of loss or damage of items while in departments and units, provided that defective or unfit items are returned to the store with a return voucher or disposed of according to the executive director's decision, and lost or damaged items are deducted from the store's custody.



Stores Regulations: Chapter Five: "Loss or Damage of Store Items": Procedures to Follow in Case of Theft or Fire

Article (22) Stores:

If the loss or damage is due to theft, robbery, fire, embezzlement, or any other incident, regardless of the item's value, the following is followed:

- Notify the finance manager to follow up on obtaining compensation from the insurance company if the losses are covered by an insurance policy.
 - The store manager notifies the executive director of the incident to take necessary action toward forming an investigation committee by relevant authorities outside the department where the incident occurred to investigate the causes of the loss or damage.
 - Inventory the items at the incident site to quantify the losses or missing or damaged items.
 - Submit the investigation committee's report, its papers, and inventory lists to the executive director to take necessary action toward claiming the value of those losses from the responsible person or approving bearing those losses if no responsibility is determined or insurance coverage is unavailable.
-

Stores Regulations: Chapter Five: "Loss or Damage of Store Items": Deduction of Lost or Damaged Items

Article (23) Stores:

Lost or damaged items are deducted from the storekeeper's or custodian's custody, provided that the value of those lost or damaged items is charged either to the perpetrator's account or to the association's account if responsibility for the lost or damaged items is not determined.



Stores Regulations: Chapter Six: "Item Inventory and Store Inspections": Inventory Procedures Instructions

Article (24) Stores:

The stores department handles the inventory process of the stores and issues instructions organizing it, taking into account the importance of continuity of issuance from the store.

Stores Regulations: Chapter Six: "Item Inventory and Store Inspections": Annual Store Inventory Minutes

Article (25) Stores:

Stores are inventoried at the end of each fiscal year, all inventory committee members sign the inventory sheets and minutes, and the inventory minutes are approved by the association's executive director.

Stores Regulations: Chapter Six: "Item Inventory and Store Inspections": Store Inspections

Article (26) Stores:

The internal auditor conducts inspections at unannounced times without prior notice and has authority to inventory items in departments, branches, or other administrative units.



Introduction

This code comes in response to the role played by civil society institutions (associations- civil institutions) to ensure they have an ethical reference that achieves efficiency and transparency for those organizations. This code aims to:

- Enhance the role of civil associations and institutions in the development process.
- Serve as a guide for the professional conduct of boards of directors of civil associations and institutions and their employees, and a covenant they make with themselves for professional commitment to it in letter, spirit, direction, and behavior among themselves on one hand, and between them and the targeted local communities and all partner parties on the other hand.
- Protect the development process with reasonable and acceptable ethical rules that facilitate dealings.
- This code aims to enhance and develop the relationship between civil associations and institutions and all parties (community groups/government sector/private sector/development organizations). This code comes to improve the internal work environment of civil organizations and elevate it so that they play an active role in achieving real development within targeted local communities. It also serves as one of the mechanisms to combat internal corruption. Based on the importance of establishing civil society institutions on a democratic basis, civil society institutions must operate according to a number of principles, including the following:
 - The strategic vision "Egypt 2030".
 - Commitment to the Millennium Development Goals and directing efforts to combat poverty and enhance programs aimed at achieving social justice for marginalized groups.
 - Commitment to the principle of transparency and accountability for optimal use of financial resources and ensuring that the bodies managing associations/civil institutions apply the laws and regulations governing civil work.



This code will include a set of governing principles, values, and ethics that all civil society institution bodies must adhere to (whether governing or administrative bodies).

Important Note:

When the term "civil society institution" is mentioned in the code, it means both "association and civil institution".

Code of Conduct: Historical Overview of Civil Work Sector in Egypt

Overview

The efforts of civil associations in Egypt rely on a main axis, which is mobilizing the efforts of individuals and groups to achieve development in society for deserving groups and categories and solving their problems, as well as contributing to supporting the state's efforts in meeting diverse needs (such as the human, social, and economic needs of society and others). Egyptian civil associations have gone through historical stages that can be summarized as follows:

- Egypt has known volunteer work for a long time resulting from an accumulative heritage based on the concept of "goodness". Civil work in Egypt includes more than 55 thousand civil associations and institutions in 2018 practicing varied activities in all fields (such as education, culture, charitable and service works, and other aspects of life).
- Civil associations are an important partner that cannot be ignored on the path of development and progress, so the state has made ample room for their emergence and provided them with all available material support and legal protection to carry out their work freely.
- Civil associations play a mediating role between the individual and the state; they are capable of elevating the individual's personality by spreading knowledge, awareness, and democratic culture, mobilizing individual and collective efforts for more social and economic development, influencing public policies, and deepening the concept of social solidarity.



- The beginnings of civil society institutions in Egypt date back to the nineteenth century, where the first civil association in Egypt was established in 1821 named "The Greek Association in Alexandria", followed by successive establishment of associations: cultural ones like "Egypt Association for Research in Egyptian Civilization History in 1859", "Knowledge Association in 1868", "Geographical Association in 1875"; religious ones like "Islamic Charitable Association in 1878" and "Coptic Charitable Efforts Association in 1881".
 - Civil associations flourished in Egypt and their number increased with the 1923 Constitution's recognition in Article 30 of Egyptians' right to assemble and form associations, increasing from 159 associations between 1900-1924 to 633 between 1925-1944.
 - Since the mid-seventies, a new revitalization movement began in civil society in general and civil associations in particular, with their number now approaching 50 thousand civil associations and institutions.
 - Egyptian civil associations have played numerous roles in providing services since their inception, operating in 17 fields.
 - The law also affirmed civil associations' right to practice human rights defense, women's and children's rights activities, provided necessary privileges and exemptions to encourage their activity, and regulated the Islamic endowment idea by facilitating establishment of civil institutions as a mechanism for financing charitable and social activities based on efficient resource use.
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Code of Conduct: Important Definitions: Code of Conduct

Article (1) Code of Conduct:

A standard for the ethics and behaviors of work for members and employees of civil society institutions within the framework of their work with local communities in their scope and provision of services, including a set of behaviors and values to be observed while performing the tasks and works assigned to them.

Code of Conduct: Important Definitions: Civil Society Institutions in the Code

Article (2) Code of Conduct:

Civil Association: A civil association is considered: any organized group for a definite or indefinite period consisting of natural persons, legal persons, or both, with no fewer than ten persons in all cases, for a purpose other than obtaining material profit. The association is managed by a board of directors consisting of an odd number including a president, treasurer, vice president, secretary, and members who are accountable to the general assembly of the founders' group or as regulated by law. Establishing the association requires a written basic system signed by the founders and an appropriate headquarters for its management in the Arab Republic of Egypt.

Civil Institution: A civil institution is established by allocating funds for a definite or indefinite period to achieve a non-material profit purpose, created by one founder or a group of founders who are natural persons, legal persons, or both, and the founders prepare a basic system for the institution.

Code of Conduct: Important Definitions: Participation

Article (3) Code of Conduct:

Participation of all relevant parties within society in the decision-making process or managing a specific development intervention, either directly or indirectly in decision-making.



Code of Conduct: Important Definitions: Networking and Coordination

Article (4) Code of Conduct:

The principle of networking and coordination is based on shared visions and goals that serve the public interest, avoid wasting resources or efforts, and maximize the impact of available resources.

Code of Conduct: Important Definitions: Transparency

Article (5) Code of Conduct:

Making information available and exchanging it in a smooth and clear manner that enables sound decision-making.

Code of Conduct: Important Definitions: Conflict of Interest

Article (6) Code of Conduct:

It means that an employee or group of employees within a civil society institution becomes in a position of responsibility that could be exploited for personal benefit, their family's, friends', or other organizations they are related to.

Code of Conduct: Important Definitions: Impact and Effectiveness

Article (7) Code of Conduct:

Development processes and interventions provided to beneficiaries or organizations should yield results that meet their specific needs.



Code of Conduct: Important Definitions: Integrity

Article (8) Code of Conduct:

A set of values related to honesty, trustworthiness, sincerity in work, adherence to the conflict of interest principle, and prioritizing the public interest.

Code of Conduct: Important Definitions: Good Governance

Article (9) Code of Conduct:

A process ensuring that a civil society institution operates effectively and is managed appropriately, complying with applicable state laws to achieve its objectives and purposes stated in its basic system.

Code of Conduct: Important Definitions: Accountability

Article (10) Code of Conduct:

Existence of mechanisms for reporting on the use of civil society institution resources and holding those responsible accountable for their decisions or failure to achieve the institution's goals and vision.

Code of Conduct: Governing Values, Principles, and Rules: Preamble

Preamble:

The governing values, principles, and rules of the code:

- Commitment to international covenants and local laws.
- Promoting good governance.
- Organizational integrity.



- Transparency and responsibility.
- Accountability.
- Promoting right of access to information.
- Focus on development priorities.
- Impact and effectiveness.
- Equality and non-discrimination.
- Partnership, participation, and working within networks and organizations.

Code of Conduct: Governing Values, Principles, and Rules: Commitment to International Covenants and Local Laws

Article (1) Code of Conduct:

Civil society institutions must adhere to international principles, covenants, local laws, and all protocols and international agreements endorsed by the Egyptian government, which serve as references for the state's sustainable development plans. They must also comply with local laws regulating civil society institutions in Egypt. Key laws, covenants, and agreements include:

- Egypt's Sustainable Development Strategy "Egypt Vision 2030".
- National Anti-Corruption Strategy 2019-2022.
- Universal Declaration of Human Rights.
- Convention on the Rights of the Child.
- Convention on the Elimination of All Forms of Discrimination Against Women.
- Global Charter for the Rights of Persons with Disabilities (or those with special needs).
- Third Millennium Development Goals.



- Laws related to civil work, especially those organizing civil society institutions.

Civil society institution information must always be accurate regarding its resources, projects, individuals, projects, or activities. It must fulfill state law obligations, strongly resist corruption and bribery, and avoid involvement in suspicious matters.

Code of Conduct: Governing Values, Principles, and Rules: Promoting Good Governance

Article (2) Code of Conduct:

Civil society institutions remain fully independent in decisions, free from factionalism, partisan, or sectarian bias in service delivery and employment. Specifically, they commit to:

- Involving stakeholders in decision-making.
- Internal systems/policies compliant with state and international laws.
- Prudent management of available resources (human, financial, etc.).
- Promoting participatory management to develop employee/beneficiary ownership, encourage new leadership, enhance current leadership efficiency/capabilities.
- Involving employees in strategic planning.
- Ensuring programs respond to community needs, sustainable, economically viable.



Code of Conduct: Governing Values, Principles, and Rules: Integrity of Civil Society Institution

Article (3) Code of Conduct:

Essential traits for civil society institutions: non-profit, non-governmental, organized, disciplined, voluntary, independent, with integrity in services to targeted communities. They protect employee rights via policy/procedure guides or internal regulations ensuring clear procedures covering all employee rights, particularly:

- Clear job ladder, salary scales, promotion system known to all.
 - Employment contracts compliant with labor laws.
 - Fair, clear evaluation system for all employees plus announced disciplinary system.
 - System preventing conflicts of interest allowing authority holders to exploit for personal/family/friends/other organizations' benefit.
-

Code of Conduct: Governing Values, Principles, and Rules: Transparency and Responsibility

Article (4) Code of Conduct:

Civil society institutions integrate self-development and service to others, balancing individual/public interests, focusing on broad public services covering geographic scope/targeted groups. Means providing reliable, relevant information without omission/excess/delay to stakeholders, ensuring access.

Basic transparency requirements:

- Promote transparency, combat fraud.
- Commit to openness, honesty enabling serious accountability.
- Clear publication policy.
- Management commits to accurate stakeholder information.



- Procedures ensuring proper documentation/classification/storage of records/information.
- Maintain confidentiality unless waived or legally required.
- Written, announced procedures protecting human resources from unprofessional practices re: transparency.
- Adhere to professional standards/transparency rules.
- Independent, objective oversight.

Institutions operate transparently/honestly internally, with donors/targeted communities; ensure transaction transparency with government/targeted groups/partners/stakeholders except personal/private info. Strive informing public of activities/resource sources/expenditures. Commit to high-quality services moving beneficiaries from poverty to dignified life, enhancing human dignity.

Code of Conduct: Governing Values, Principles, and Rules: Accountability

Article (5) Code of Conduct:

Mechanisms for reporting resource use, holding responsible parties accountable for decisions/failures achieving institution goals/vision. Specifically, organizations:

- Establish complaints system.
 - Use accepted/approved accounting/audit methods.
 - Use funds/financing (all types) for designated/announced purposes.
 - Define spending authorities by administrative levels, ensuring responsibility separation.
-



Code of Conduct: Governing Values, Principles, and Rules: Promoting Right of Access to Information

Article (6) Code of Conduct:

Civil society institutions' mission lies in their purpose/existence and expected achievements; must clearly define policy. Commit to absolute transparency/right-to-know principle re: conveying information to stakeholders/beneficiaries/donors, ensuring access by beneficiaries/public/relevant officials/donors via visual/audio/printed/electronic means:

- Principles, mission, goals, values.
- Organizational/administrative structure detailing roles/responsibilities.
- Partnerships/coalitions/contracts with various parties.
- Current/future activities.
- Geographic scope.

Focus on development priorities:

Activities/projects aligned with community priorities/Egypt Vision 2030, supporting Egyptian identity/human dignity, combating poverty/disease/ignorance, improving local good governance, fostering volunteering/participation, protecting law enforcement without compromising independence.

Signing organizations handle targeted funding cautiously if conflicting with societal higher goals/Egyptian cultural constants, lacking positive local community impact; programs sustainable/economically viable.



Code of Conduct: Governing Values, Principles, and Rules: Impact and Effectiveness

Article (7) Code of Conduct:

Civil society institution management adheres to vision, achieves mission per strategies agreed by internal governing bodies/reference entities.

Code of Conduct: Governing Values, Principles, and Rules: Equality or Non-Discrimination

Article (8) Code of Conduct:

Civil society institution treats all individuals (service beneficiaries/employees) equally under equal opportunities/no discrimination whatsoever (gender/sectarian/other forms). Develops procedures preventing discrimination in employee selection/targeted groups.

Code of Conduct: Governing Values, Principles, and Rules: Promoting Partnership, Participation, Networked Organization Work

Article (9) Code of Conduct:

Civil society institutions apply participation principle in served communities, utilizing all resources/capabilities, encouraging community contributions, facilitating info/experience transfer among institutions/relevant parties. Seek networking all parties maximizing efforts (civil/government/etc.).

Conduct ongoing consultations with beneficiaries on affecting matters, fostering consultation culture internally/with stakeholders (beneficiaries/governments/private sector/other organizations) ensuring communication/transparency/participation. Involve local community beneficiaries in project design/monitoring/evaluation accelerating goals. Cooperation unites diverse efforts/resources; partnership principles include (task alignment, shared values/goals, transparency/changeability).



Code of Conduct: Mechanism for Monitoring Civil Society Institutions' Adherence to Professional Code of Conduct

Mechanism

Via two stages:

Stage One:

- Civil society institution signs commitment form, integrates code into work systems/policies.
- Grants one-year facilitation integrating code content into operations.

Note: Organizations needing technical support for integration may contact Egypt Future Foundation's Civil Associations Program.

Stage Two:

- Forms working group from Supreme Committee for Civil Work Organizations to Combat Corruption under General Union of Associations/Civil Institutions, cooperating with Ministry of Social Solidarity, reviewing signed organizations seeking compliance certificate.
- Working group issues certificate confirming management systems alignment with code content.

Note: Review not substitute for competent oversight agencies' audits; excludes detailed financial audit but assesses code behavioral rules' incorporation/application in operations.



Code of Conduct: Stages and Procedures for Obtaining Compliance Certificate for Code Application

Stages

- The civil organization.
 - Conducting awareness and introduction to the code of conduct.
 - Signing by organizations to apply the code.
 - Integrating the code into organizational work systems (policies and procedures manual).
 - Self-assessment by the organization.
 - Requesting the compliance certificate for code application.
 - Conducting institutional assessment and review on code items.
 - Implementing a capacity-building plan for the organization according to actual needs.
 - Professional compliance certificate with code principles for 1 year.
 - Professional compliance certificate with code principles for 2 years.
 - Professional compliance certificate with code principles for 3 years.
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Article (1) Volunteering:

Required Qualifications for Appointing Volunteers

Required

- Identify the entity requesting the volunteer or acting on behalf of an institution or association working in humanitarian fields such as hospitals, elderly homes, education fields, etc.
- Specify volunteer specifications.
- Know the nature and atmosphere of the work the volunteer will perform, and another person from the requesting entity can attend the interview.

Purposes to enable those concerned to:

- Understand volunteer selection process requirements.
- Understand how to implement volunteer appointment methods.

Objectives and Goals: By the end of this presentation, supervisors will be able to:

- Interview and select suitable volunteers for their institutions.
 - Understand importance and contents of volunteer agreements.
 - Understand importance and how to select volunteers.
 - Know how to apologize to unsuitable volunteers appropriately.
-



Volunteering: What Supervisors Should Know in the Interview

Article (2) Volunteering:

Tips:

- Determine what you seek from the interview.
- Determine areas to cover during the interview.

Preparations:

- Determine interview location and attendees.
- Arrange office/site furniture for reception.

Interview:

- Make interviewee feel comfortable.
- Avoid interviewing for opportunities.
- Do not anticipate events with personal assumptions about interviewee.
- Explain interview style.
- Explain purpose- reason for inviting person.
- Be simple and open with person.

Questions:

- Ensure questions concise/simple.
- Encourage detailed answers; more talk means more learning.

Use questions starting with:

How...?



When...?

Why...?

Where...?

What...?

Who...?

Where...?

Which...?

- Ensure question smoothness.
- Listen to answer- remember one mouth, two ears; maintain ratio.
Follow-up Questions
- Ask follow-ups if questions unclear or answer needs more clarification.
Verification
- Verify answers with more questions.
- Summarize points, e.g., work experience.
- Maintain eye contact.
- Let them talk.
- Foster mutual dialogue.
- Focus on one question.
- Focus on one point per question.
- Encourage useful talk.
- Attitude



- Maintain neutral stance.

Closing

- Ask if person has questions or additional info.

Post-Interview

- Note info during interview, complete report immediately after.

Other Information Requested in Interview

- Available time.
- Expected tasks- work description- person's role.
- Life experience.
- Personal commitments – home help.
- Hobbies.
- Trial period.
- Expenses.
- Training- readiness for work.
- When can start.
- Behavior/habits.
- Volunteer work motivations.

What Volunteer Wants to Know from Interview

- Expectations from them.
- Work hours/shifts.



- Support/supervision.
 - Expenses.
 - Organization.
 - Areas/directions.
 - Responsibility scope.
 - Training opportunities.
 - Support meetings.
 - Reference types.
 - Social activities.
 - Work site entrances/exits.
 - Insurance.
 - Individual/group work.
 - Family participation/childcare possibility.
 - Temporary or permanent work?
 - Relations with supervisors/beneficiaries/other volunteers.
 - Reasons for needing volunteers.
-



Code of Conduct: Stages and Procedures for Obtaining Compliance Certificate for Code Application

Stages

- The civil organization.
 - Conducting awareness and introduction to the code of conduct.
 - Signing by organizations to apply the code.
 - Integrating the code into organizational work systems (policies and procedures manual).
 - Self-assessment by the organization.
 - Requesting the compliance certificate for code application.
 - Conducting institutional assessment and review on code items.
 - Implementing a capacity-building plan for the organization according to actual needs.
 - Professional compliance certificate with code principles for 1 year.
 - Professional compliance certificate with code principles for 2 years.
 - Professional compliance certificate with code principles for 3 years.
-



Volunteering: Requirements for Appointing and Forming Volunteers

Article (3) Volunteering

Purposes

- After absorbing the required qualifications paper for appointing volunteers.
- Enabling those concerned to develop good practices in appointing and forming volunteers to meet institutions' requirements needing them.

Objectives and Goals

- After this section, those concerned in the center and/or associated associations will be able to appoint volunteers, assign them tasks, train, support, and supervise them using modern, good indicators.

This includes:

Appointment

- Announcing vacant work.
- Job description and person specifications.
- Application forms.
- Interview.
- Sources and references.
- Evaluation/trial period (under test).
- Task assignment.
- Support.
- Supervision and evaluation.



- Training.
- Leaves.

General information

- Expenses.
- Insurance.
- Absence notification.

Volunteering: Purpose of Job Description and Features of Volunteer Job Description

Article (4) Volunteering:

Job description is necessary for these reasons:

- Clarifying volunteers' tasks and role boundaries; helps clarify issues for volunteers and institution/association alike.
- Distinguishing volunteers' roles from paid employees; preventing work exchange.
- Provides interview framework assessing volunteer suitability for described work. If unsuitable, use description to explain reason.
- Fairer individual competency assessment for duties vs. subjective "ideal volunteer" notion; supports "equal opportunities" practices, reducing biased judgments.
- Covers volunteer under insurance for described work; easy proving commitment within duties if written.
- Written description informs volunteer of expected performance or suitable opportunities matching aspirations.
- Gives "status" to volunteer role.



- Volunteer decides based on factors; description aids choosing suitable volunteer work.

Features of volunteer job description

Job title: Type/position offered.

Objective: Targeted result (motivates volunteers).

Proposed activities: Examples of work or aspirations.

Required skills: Skills, behavior, knowledge, etc.

Times: Commitments, etc.

Supervision: By whom? What?

Benefits: Expenses, meals, training, etc.

Method unimportant; covering points suffices for volunteer.

Volunteering: Purpose of Person Specifications

Article (5) Volunteering:

Person specifications necessary for:

- Precisely clarifying who needed for tasks, requirements.
- Helping volunteers assess possessing required traits during interview.
- Assisting coordinators assessing volunteer traits.
- Creating selection atmosphere excluding personal biases, strengthening equal opportunities.
- Shows thought given to work requirements, fair/non-biased volunteer skills assessment commitment.



- Provides clear evidence supporting rejection (not meeting listed requirements).
- Confirms volunteer suitability for role AND role suitability for volunteer (no conflict with abilities).

Person specifications

- List specific required knowledge/experience.
- List specific required skills.
- List specific required behaviors/attitudes.
- List health/physical ability requirements.
- Accept regular or irregular hours?
- Prefer own transport?
- Prefer group work?
- Volunteer gains (new friends, skills, etc.)?

Volunteering: Security Aspect in Selecting and Managing Volunteers

Article (6) Volunteering:

This section emphasizes ensuring volunteer selection/appointment to agreed work site free from risks of appointing criminals/mentally unstable causing harm to beneficiaries (especially children, patients, elderly, disabled under care).

- Misusing institution funds/resources for personal purposes/mismanagement.
- Organizing good relations with official departments handling associations/institutions/members.



- Upon acceptance/appointment, do not leave alone; care for work/accomplishments individually/group workshops detailing tasks per volunteer field. Use advanced appointment/selection/assignment methods and state/social/security relations.
- State must develop departments treating volunteer sector respectfully/supportively, not obstructing/exploiting politically.
- Propose state establishes specialized departments caring for "Volunteer Work Research and Development Center" and belonging institutions/associations, enacting laws/publishing clear instructions for state-volunteer cooperation. Selected state employees must embody competence, faith, honesty, trustworthiness to handle charitable volunteers, organizing constructive state-volunteer team relations. Thus, we hope souls elevate, realizing self-jihad meanings.

Volunteering: Volunteer Registration Form

Article (7) Volunteering:

Volunteer Name:----- Address:-----

Country:----- City:-----

Governorate or District:----- Postal Code:-----

Email Address:----- Postal Code:-----

Home Phone:----- Office Phone:-----

Fax Number:----- In Emergencies Contact: Name:----- Phone Number:-----

Website:-----

Email: ...



Skills and Interests

Educational Qualification:-----

Current Job:-----

Skills, Interests, and Hobbies:-----

Previous Volunteer Work Experience:---

Specific volunteer work that interests you? (Mark applicable): x

Preference for specific work:

- Specific work preference
- Working with one beneficiary
- No preference
- Serving multiple beneficiaries
- Working directly with an employee as assistant
- Public outreach
- General administrative duties assistance
- Newsletter or bulletin editing
- Fundraising
- Other



Work in research, education, or individual project

Preferred beneficiary (client or specific group):

- Adults
- Elderly
- Youth
- Children
- Disabled
- Males
- Females
- No preference
- Others
- Do not wish to work with beneficiaries

Specific group you feel unwilling to work with?

- No
- Yes

Availability

Preferred volunteer work times?

- Flexible
- Preferred weekdays



- Preferred weekends
- Preferred daytime
- Preferred evening
- Other
- Times unavailable during week

Geographic preference for volunteer work?

- No
- Yes

Do you have a car available for volunteer work?

- No
- Yes
- Sometimes

How did you hear about us?

- Friend recommendation
- Volunteer office
- One of the volunteers
- Advertisements
- One of the association's beneficiaries
- Other



Names and phones of two people who know you:

Name:----- Phone:-----

Name:----- Phone:-----

Please return this form to:-----

Submission Date:-----

Volunteering: Volunteer Agreement Model

Article (8) Volunteering:

The purpose of this volunteer agreement model is to serve as a useful starting point for associations wishing to write their own agreements tailored to their specific needs. This agreement is drafted considering good practices and most associations' desire to minimize chances of volunteers being considered employees under law. Associations may adopt simpler or more complex agreements as desired.

This (volunteer agreement) model clarifies the relationship between (association name) and you. We highly appreciate your volunteer work with us and strive to make your volunteering experience positive and productive.

Section One: We, (association name), accept the volunteer services of (name) starting from (date). Your role as a volunteer is (describe nature and details of work). The purpose of this work is (state work purpose relative to association benefits).

We commit to:

- Position Assignment and Training: Introduce you to (association) works, employees, your volunteer role, and training to assist performance. (Volunteer Handbook) provides detailed association information.
- Supervision, Support, and Flexibility
- Clarify core service constants, encourage/support sustainability.
- Name specific contact for regular success/failure discussions.



- Do utmost to help develop your volunteer role.
- Expenses: Paid per methods in (Volunteer Handbook):
Transportation allowances from/to residence to (department name) during official hours (see "Volunteer Handbook" for transportation/mileage controls). Food allowances (.....) max with receipt or (....) max without. To qualify, work pre/post-meal periods or min 4 hours/day. Specialized clothing- if requested- provided by you. Actual expenses for you/dependents for volunteer work. Pocket money (.....).
- Health and Safety: Provide appropriate training per our health/safety policies in (Volunteer Handbook).
- Insurance: Ensure appropriate insurance coverage during assigned/authorized work.
- Equal Opportunities: Treat all volunteers per our (equal opportunities) principle in Volunteer Handbook.
- Grievances
- Effort to solve problems/complaints/difficulties fairly during volunteer work.
- If unresolved, opportunity to pursue per (Volunteer Handbook) methods.

Section Two: The Volunteer

I, undersigned (full name), agree to volunteer with (association name) and commit to:

- Assist (association name) in implementing services.
- Perform volunteer duties to utmost available capacity.
- Follow association work methods/core constants including health/safety/equal opportunities for employees/volunteers/beneficiaries.
- Maintain confidentiality of association/beneficiaries information.
- Maintain attendance/respect times/constants except emergencies with reasonable prior notice for arrangements.



- Provide names/references as agreed for contact; consent to necessary investigations if required.

I commit to agreed volunteer work times:-----

This agreement binds us by faith/honor, not legally binding, no material liabilities either side, terminable freely anytime by either party, no intent to establish paid employment now/future.

Based above, agreed/signed.

Parties:----- Date:-----

Volunteer Signature:----- (Association) Signature or Representative:-----

Note: Beneficiary name above, entity volunteer deals with, any person/institution/association receiving aid/assistance.

Volunteering: Supervision

Article (9) Volunteering:

The purpose of supervision is to make volunteers more effective in their work.

Supervision level should match work nature and volunteer experience, as most volunteers have suitable skills needing only periodic consultation.

Individual supervision principle deepens over time, approaching support while facilitating volunteers' higher efficiency work.

Two key elements: institution/association needs and individual needs. Volunteers highly value supervision clarifying their work, importance, feelings for experience gain/development areas. From institution view, effectiveness links to achieving goals, policies, practices.



Article (10) Volunteering

Necessity of training volunteers:

- Essential for duties needing specialized skills like counseling, ensuring high efficiency.
- Training links to volunteer efficiency via new skills/knowledge/ideas.
- Volunteers attracted to institutions/associations offering good training opportunities.
- Training basic-skilled volunteers early expands participation, enhancing equal opportunities.
- Training is association duty within beneficiary/volunteer care program, ensuring sufficient training for described work.
- Establishes association standards/service delivery style.
- Attracts/retains volunteers, building confidence.

At project start, determine/explain basic training plan: volunteer knowledge needs for contribution, training choices. Aids attraction as most seek high-level training via volunteering.

For additional training, prefer volunteer input over assumptions, via supervision identifying needs. Essential: include volunteer training in general budgets for quarterly/annual cash flow, detailing training not just personal but volunteer development/research needs.

Training Plan

To identify training, answer:

- Information volunteers need for work?
- Skills volunteers need for work?
- Methods volunteers follow for work?



Training increasing knowledge/skills/behaviors via three ways:

- Formal route.
- Private route.
- Consultation route.

Determining Training Needs

- Compare job description vs. volunteer skills.
- Compare job description vs. volunteer evaluation records.
- Refer supervision requests/grievances.
- Update knowledge post-new regulations.
- Introduce new/changing systems improving beneficiary services.

Training Priority

- Assigned work/tasks.
- Preliminary practical training.
- Continuous training.
- Personal volunteer development.



Article (11) Volunteering:

Creating suitable atmosphere enabling volunteers to request help is important; some feel volunteer work should be done willingly without expecting reward, focusing entirely on serving others. Support offers must be framed so volunteers expect as right without guilt.

Support must be easily accessible at suitable times/places, provided on volunteers' terms even if burdening institution. "My door always open" insufficient; specify clear support availability times. Support systems flexible, covering each volunteer's needs, possibly requiring adjustments.

Support must be relevant to volunteer work nature, specifically targeted. Balance institution's service delivery needs with volunteer's personal needs; volunteering not therapy though therapeutic for many.

Face-to-Face Support Sessions:

These enable volunteer/institution representative discuss mutual problems/interests, e.g., beneficiary issues, difficult visits/meetings. Sessions build mutual understanding; representative notices volunteer's depression from illness/family issues. While showing empathy, remember time/support limits; suggest/recommend other support sources.

Group Support Sessions:

Strength/quality depends on preparation. Sessions allowing problem-raising, variation discussion, idea exchange, relaxation build reliable support base when needed.



Article (12) Volunteering:

Volunteer programs must include monitoring/evaluation with information systems enabling employees/volunteers/managers know program progress, improvement areas/changes needed.

Evaluation Purpose:

- Detect problems/difficulties (e.g., low volunteer pay, training needs, equal opportunities lapses).
 - Reward initiatives.
All institutions want success knowledge. Program monitoring/evaluation ensures success. Ask:
 - What volunteers want know (responsibilities, roles, hours, etc.)?
 - What employees working with volunteers want know (beneficiaries handled, working volunteers number, etc.)?
 - What coordinators want know (volunteer assignment places/methods, staff turnover, etc.)?
 - What management wants know (beneficiaries served, volunteer time value, etc.)?
-

Volunteering: Survey About Your Association's Volunteers

Article (13) Volunteering:

Please return survey in attached prepaid envelope ASAP or contact Mr. ... (responsible employee) by phone.

- Briefly describe below work done with volunteer, meeting frequency.
- Satisfied with volunteer? Yes / No



- If No, state problems faced below.
- If Yes, what work outcome with volunteer?
- After volunteer role ends, want new volunteer assignment? Yes / No

"How Things Went" Questions:

- Use below space for interaction description, meeting frequency.
- Satisfied with volunteer? Yes / No.
- If No, state problem below.
- More issues want work on with volunteer? (List below).
- Use below space for anything about yourself/volunteer.
Thank you for cooperation.

Volunteering: Volunteer Program Appreciation

Article (14) Volunteering:

As part of continuous volunteer program improvement, we seek answers to following (sign only if desired).

- Time spent in volunteer work with us?-----
- Best experience gained?
- Worst experience?----- Supervisor volunteer acceptance per your view?

Good acceptance / Good with exceptions / Mixed / No acceptance with exceptions / No acceptance
- Volunteer decision-making participation extent?
Full / Sometimes / Poor



- Beneficiaries' volunteer acceptance?
Full / Average / Poor
 - Volunteers' comfort in assigned work?
Comfortable / Completely uncomfortable / Don't know
 - Volunteers sufficiently introduced to association/activities at start? Yes / No / Don't know
 - Volunteers get sufficient work performance training? Yes / No / Don't know
 - Per experience, work matches initial interview description? Yes / Almost / No
 - Volunteer work motivating/productive? Yes / Almost
If No, explain?-----
 - Volunteers get full response from co-workers? Yes / Almost / No / Don't know
 - Volunteers given sufficient responsibility increase opportunities? Yes / Almost / No / Don't know
 - Can identify new volunteer utilization areas?
 - Suggest other new volunteer assignment ways?
 - Overall program rating (circle: 1=Poor, 7=Excellent): 1 2 3 4 5 6 7
 - Use below for comments on volunteer operations/additions:
Return to----- Received:-----
-



Article (15) Volunteering:

This form shows volunteer capacities/energies utilization extent. "All answers confidential."

- Volunteers work under your direct responsibility/department? Yes / No / Don't know
- Volunteers adequately qualified for assigned work? Yes / No / Don't know
- Describe management capacity utilizing volunteers?
Full / Good with exceptions / Underutilized / Don't know
- Volunteers sufficiently trained for responsibilities? Yes / No / Don't know
- Supervisors well-trained for volunteer work? Yes / No / Don't know
- What to help supervisors work more efficiently with volunteers?
- Beneficiaries' reactions to volunteers? Appropriate / Mixed / Inappropriate / Don't know
- Benefits from using volunteers?-----
- Problems faced during volunteer operations?-----
- Work momentum changes from volunteers? Decreased / Increased / Unchanged / Changed work type
- Help from volunteer coordinator? Useful / Not useful / Don't know
- Use below for other comments/additions/suggestions on optimal volunteer operations:

Return to----- Date:-----



Supervisor Evaluation of Volunteer Work

As volunteer support encouragement, complete following survey. Goal: assess volunteer absorption readiness, ensure high service continuity. All info confidential.

Practical Experience with Volunteers

- Previously worked in institution/association dealing with volunteers? Yes / No
- Previously supervised volunteers? Yes / No
- Do volunteer work yourself? Yes / No / Yes previously

Volunteer Participation Evaluation

- Current association need for volunteers? High / Urgent / Unsure / Some need
- Current association absorption capacity? High / Some / Unsure / None
- Areas/work types can absorb volunteers?
- Areas/work unsuitable for volunteers?
- Topics/interests study before using volunteers?
- Training/help needed before volunteer assignment?
- Other comments/concerns/questions on volunteer involvement?
- Attach evaluation form per association volunteer.

Note: Submit to----- Date-----



Volunteering: Volunteer Evaluation Form

Article (16) Volunteering:

Volunteer Name:----- Evaluation Period:-----

Work Type:----- Evaluation Date:-----

Work Objectives

Objectives	Not Achieved	Satisfactory	Achieved
1-----	1	2	3
2-----	1	2	3
3-----	1	2	3
4-----	1	2	3
5-----	1	2	3

Work Relationships

Aspect	Weak	Satisfactory	Excellent
1- Relations with fellow volunteers	1	2	3
2- Relations with supervisors	1	2	3
3- Relations with beneficiaries	1	2	3
4- Commitment to meetings, attendance, punctuality	1	2	3
5- Personal initiatives	1	2	3
6- Flexibility	1	2	3

Supervisor Notes on Above:

Overall, volunteer's feeling about continuing in this position?

What can be done to support volunteer in current position or transfer to new one?



Signature:----- Supervisor:----- Volunteer (Optional):-----

Date:----- Date:-----

Next Planned Evaluation:-----

Volunteering: Management Evaluation of Volunteer Work

Article (17) Volunteering:

After detailing volunteer formation rules covering selection foundations including:

- What supervisors should know
- Job description
- Person specifications
- Volunteer selection/formation practices
- Security aspect attention
- Volunteer registration forms
- Volunteer engagement agreement

Supervision

- Training
- Support
- Monitoring



Conclusion

- Volunteer program appreciations
- Supervisor appreciations for utilizing volunteer capacities/energies

Now comes valuing volunteer work so they receive worldly reward, with Hereafter reward greater/bigger. Every work/effort deserves a price?

God gave us lessons/examples for guidance, including many verses on reward, recompense, honoring:

- "To recompense those who believed and did righteous deeds; those who have forgiveness and noble provision" (Surah Saba, verse 4).
- "So Allah gave them the reward of this world and the better reward of the Hereafter. Allah loves doers of good" (Surah Aal-E-Imran, verse 148).
- "Enter Paradise. He said: "If only my people knew how my Lord forgave me and made me honored" (Surah Yasin, verses 26-27).

Given above, don't volunteers sacrificing efforts/selves in charity deserve valuing work, reward, recompense, honoring by society even by humble worldly measures- moral evaluations, not material? Why hard for many today to value/honor volunteer brothers with money/selves!

Thus this brief paper on valuing volunteer work:

- Qualitative/quantitative accomplishment valuing.
- Unit/quantity/amount-based valuing.
- Productive hours-based valuing.
- Other formats programmers/supervisors deem appropriate.
- Valuing per latest evaluation sciences for material/productive/service work; adopt simplest not conflicting Islamic legislation.
- Human effort hours valued per country prevailing wages/salaries state workers/productive/service companies receive; avoid undisciplined/inflated free work valuing. Responsible must ensure evaluation/valuing rights lest trivialized.



- Distinguish volunteer from material work evaluation via unified scientific symbol for volunteer currency instead world currencies (e.g., volunteer dinar/dirham etc.); symbolic volunteer currency as below:
 - a. Volunteer work has special sacred symbolic value distinguishing it from others.
 - b. Volunteers gain ascending human charitable volunteer credits with increasing work, honored accordingly per time/effort/accomplishment, like honoring donors for legitimate rights for God's sake; society doesn't deprive volunteers evaluation/valuing/honoring rights in this world.

Volunteering: Honoring Volunteers

Article (18) Volunteering:

Many Quranic verses address honoring the believing human doing righteous deeds.

This file's essence encourages righteous work- self-jihad- thus honoring mujahids (volunteers) or mujahideen (volunteers) dedicating themselves to benefit poor/need, God's dependents ("best people benefit people"). Who best if not volunteers with money/selves?!

Thus honor every volunteer worldly, God honors Hereafter; no effort wasted from monetary/physical donors amid modern life/media noise. Requires time measures: systems/forms herein for evaluation/honoring (examples, not binding texts). After registering/analyzing/concluding volunteer qualitative/quantitative jihad degree, honor accordingly. Initially difficult lacking Islamic institution practices, but list contemporary honoring mechanisms/add suitable ones:

- Islamic jurisprudential/legislative recognition/sponsorship of charitable initiatives establishing center/volunteer programs, tracking work/attending honoring ceremonies.
- Governments/senior officials attending volunteer honoring events.



- Annual honoring ceremonies institutionally/city/nationally/etc.; awards/medals/gifts to deserving:
 - Certificates listing volunteer points earned qualitatively/quantitatively like academic certificates, basis for following:
 - Entering volunteer name in institution/association register detailing service accomplishments.
 - Above plus chest medals (woven ribbons to plastic/metal with Islamic logos) requiring creative artists.
 - Precious symbolic gifts for major monetary/physical volunteers: cups/plates/wall art any art/material including ornate Islamic rugs decorating homes/offices of intellectual/monetary volunteers.
 - Marble/metal plaques at charity entrances engraving monetary/physical volunteers establishing/maintaining structure.
 - Invitations/programs to Islamic landmarks/humanitarian institutions domestically/internationally covering travel/expenses befitting volunteer.
 - Fellowships for research/development courses on financial worship/human jihad domestically/internationally.
 - Fulfilling volunteers' life needs (food/clothing/furniture/appliances/household) to home/land ownership/other tangible gifts per honoring committee financial capacity matching accomplishments; all awards/gifts at dignified ceremonies honoring monetary/physical jihad parties.
 - Among honors: marriage facilitation especially youth via encouragement/obstacle removal/crowning individual/group weddings.
 - Make volunteer honoring mechanisms, pride symbols we boast, legacy for children/generations.

