



International
Cooperative
Alliance

Official meeting documentation - Part II

General Assembly

28 June 2023

Brussels, Belgium

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8. Revised Internal Rules

Many of the sections and articles found in the ICA Bylaws were moved to the new Articles of Association. The ICA Bylaws have been renamed Internal Rules of the General Assembly (Article 50 of the Articles of Association) in order to comply with Belgian legal terminology and to fix translation issues between English, French and Spanish. It should be noted that this does not mean they are operational rules for the General Assembly to follow but that they are internal rules adopted by the General Assembly for the ICA.

There were two main remaining sections in the ICA Bylaws which have been lightly amended as necessary in order to ensure there are no conflicts and they are consistent with the Articles of Association. These remaining articles are important, so it is not possible to just simply cancel the current Bylaws. Below is a summary of the amendments:

The following sections and articles were moved to the Articles of Association and amended as necessary:

- Introduction
- I. Mission Statement
- II. Architecture / Structure
- III. Official Languages
- IV. Cooperative Principles
- V. Membership Eligibility and Application
- VI. Rights of Members and Associate Members
- VII. Obligations of Members and Associate Members
- VIII. Exclusion of Members
- IX. Various articles in Finance, including: Article 13 ; Article 12, paragraphs 1-4
Article 15, selected sentences
- X. Governing Bodies and Congress
- XI. Various articles in the General Assembly, including: Article 26, all except the provision regarding registration fees ; Article 27, selected paragraphs ; Article 28, paragraph regarding emergency motions, and simplification ; Article 33, all except paragraphs regarding the Elections Committee
- XII. Sectoral and Thematic Bodies
- XIII. Special Dispositions, specifically: Article 38

Note: The items that were moved to the Articles of Association have been removed for ease of reading the proposed new Internal Rules.

The terminology was updated to match the terminology used in the Articles of Association, for example:

- Bylaws -> Internal Rules of the General Assembly
- Subscription dues -> membership fees
- Co-operative -> cooperative
- Terminology for the different types of members
- President -> chairperson

Additional amendments:

- Correct the flat fees and the country maximum to match the current indexation.
- Links were made between the Internal Rules and the Articles of Association.

- Correct some discrepancies.
- The special provision regarding flat fees and votes for new members of the ICA who are also members of ICMIF has been removed because it adds complexity and is only applicable to two current ICA members.

Below are the amendments made to the remaining articles in the Internal Rules for approval. The sections, articles and paragraphs which were moved to the Articles of Association are not included.

The code for corrections is as follows: items moved to the Articles of Association and potentially modified accordingly are ~~crossed out~~; deleted items are ~~crossed out and in red~~; new items are **highlighted in green**; and minor changes to correct for grammar are **highlighted in yellow and underlined** (these apply mainly to the use of capital letters).

New Internal Rules (marked up version)

~~Bylaws I.C.A., 11 April 2013 — Amended on 13/11/2015, on 17/11/2017; 17/10/2019; 29/06/2021~~

International Co-operative Alliance

International non-profit association

Internal Rules of the General Assembly **BYLAWS**

*As adopted by the General Assembly, on **28 June 2023** ~~April 11, 2013~~.*

*The **bylaws** **internal rules** supplement the **Articles of Association** and must be read as a whole with the **Articles of Association**.*

~~The International Co-operative Alliance “ICA” was founded in London, August 1895. Its registered headquarters were moved to Geneva, Switzerland, in 1982. It has been incorporated as an “international non-profit association” under Belgian law on 17 April 2013.~~

MISSION STATEMENT

Article 1. _____

~~The International Co-operative Alliance (ICA) unites, represents and serves co-operatives worldwide.~~

~~It is the custodian of co-operative values and principles and makes the case for their distinctive values-based economic business model which also provides individuals and communities with an instrument of self-help and influence over their development. The ICA advocates the interests and success of co-operatives, disseminates best practices and knowledge, strengthens their capacity building and monitors their performance and progress over time.~~

~~With the activities that the association will carry out in accordance with its objects, the association pursues the following purpose:~~

- ~~a. Promote the world co-operative movement, based upon mutual self-help and democracy;~~
- ~~b. Promote and protect co-operative values and principles;~~
- ~~c. Facilitate the development of economic and other mutually beneficial relations between its member organisations;~~
- ~~d. Promote sustainable human development and to further the economic and social progress of people, thereby contributing to international peace and security; and~~
- ~~e. Promote equality between men and women in all decision-making and activities within the co-operative movement.~~

ARCHITECTURE / STRUCTURE

Article 2. —

~~The ICA is organised at the global, regional, sectoral and thematic levels and comprises the following:~~

- ~~a. a global office;~~
- ~~b. four regions;
 - ~~i. ICA Africa~~
 - ~~ii. ICA Americas~~
 - ~~iii. ICA Asia-Pacific~~
 - ~~iv. ICA Europe (incorporated and known as Co-operatives Europe asbl).~~~~

~~The geographic area of each region is as follows:~~

- ~~i. Africa – open to all Members with a head office in Africa and adjacent islands.~~
- ~~ii. Americas – open to all Members with head office in North, Central and South America, and the Caribbean.~~
- ~~iii. Asia and the Pacific – open to all Members with a head office in Asia and the Pacific.~~
- ~~iv. Europe – open to all Members with a head office in Europe.~~
- ~~c. global and regional sectoral organisations, and~~
- ~~d. thematic committees.~~

OFFICIAL LANGUAGES

Article 3. —

~~The ICA recognizes the cultural and linguistic diversity of its members and will use at least three working languages. The Board will determine which and to what extent different languages are used, taking into consideration the balance between diversity and resources available.~~

CO-OPERATIVE PRINCIPLES

Article 4. —

Any association of persons, or of societies, is recognised as a co-operative society, provided that it has for its object the economic and social betterment of its members by means of an enterprise based on mutual aid, and that it conforms to the ICA Statement on the Co-operative Identity, as approved by the General Assembly of the ICA:

Definition

Article 5.

A co-operative is an autonomous association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly owned and democratically controlled enterprise.

Values

Article 6.

Co-operatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. In the tradition of their founders, co-operative members believe in the ethical values of honesty, openness, social responsibility and caring for others.

Principles

The co-operative principles are guidelines by which co-operatives put their values into practice.

1st Principle: Voluntary and Open Membership

Co-operatives are voluntary organisations, open to all persons able to use their services and willing to accept the responsibilities of membership, without gender, social, racial, political or religious discrimination.

2nd Principle: Democratic Member Control

Co-operatives are democratic organisations controlled by their members, who actively participate in setting their policies and making decisions. Men and women serving as elected representatives are accountable to the membership. In primary co-operatives members have equal voting rights (one member, one vote) and co-operatives at other levels are also organised in a democratic manner.

3rd Principle: Member Economic Participation

Members contribute equitably to, and democratically control, the capital of their co-operative. At least part of that capital is usually the common property of the co-operative. Members usually receive limited compensation, if any, on capital subscribed as a condition of membership. Members allocate surpluses for any or all of the following purposes: developing their co-operative, possibly by setting up reserves, part of which at least would be indivisible; benefiting members in proportion to their transactions with the co-operative; and supporting other activities approved by the membership.

4th Principle: Autonomy and Independence

Co-operatives are autonomous, self-help organisations controlled by their members. If they enter into agreements with other organisations, including governments, or raise

capital from external sources, they do so on terms that ensure democratic control by their members and maintain their co-operative autonomy.

5th Principle: Education, Training and Information

Co-operatives provide education and training for their members, elected representatives, managers and employees so they can contribute effectively to the development of their co-operatives. They inform the general public — particularly young people and opinion leaders — about the nature and benefits of co-operation.

6th Principle: Co-operation among Co-operatives

Co-operatives serve their members most effectively and strengthen the co-operative movement by working together through local, national, regional and international structures.

7th Principle: Concern for Community

Co-operatives work for the sustainable development of their communities through policies approved by their members.

MEMBERSHIP ELIGIBILITY AND APPLICATION

Eligibility

Article 8.

The eligibility of organisations for membership of the association is regulated by the articles of association.

Membership application and admission requirements

Article 9.

The board of directors of ICA (hereinafter referred to as the “**Board**”) establishes membership evaluation criteria for applications for ICA membership in conformity to the articles of association.

Organisations apply for the status of Member or Associate Member in the official form to be supplied by the ICA, and send their applications and all required supporting documentation including membership data to the ICA Global Office. If the language in which the documents are available is not one of the official languages of the ICA, a translation in one of the official languages will be provided by the applicant.

ICA will calculate the subscription fee of the applying organisation as per the ICA subscription formula set out below.

Before any application is submitted to the ICA Board, the Director-General will in co-ordination with Regional Directors make appropriate inquiries as to the suitability of the organisation concerned to be admitted to membership of the ICA, including consultation with existing Members from the same country and with the Regional Authorities and Sectoral Organisations.

RIGHTS OF MEMBERS AND ASSOCIATE MEMBERS

Article 10.

~~Subject to the proper and timely fulfillment of their financial obligations to the ICA, Members and Associate Members have the right to:~~

~~Receive from the ICA all appropriate services, information and assistance; and~~

~~Participate in any Sectoral Organisation or Thematic Committee of the ICA in accordance with its constitution.~~

~~Members also have the right to:~~

~~a. Take part in formulating ICA policies and work programs of ICA Authorities; and~~

~~b. Appoint representatives to the ICA General and Regional Assemblies, and to Congress, and to nominate candidates for election to the Board.~~

OBLIGATIONS OF MEMBERS AND ASSOCIATE MEMBERS

Article 11.

~~Members and Associate Members have the following obligations:~~

~~a. Observe the aims and policy of the ICA and to conform in its activity to the ICA Statement on the Co-operative Identity;~~

~~b. Take all such actions as may be recommended by the authorities of the ICA in support of its policy decisions;~~

~~c. Supply the ICA with their membership data, annual report and a complimentary copy of all its relevant publications, as well as regularly informing the ICA on significant national co-operative developments, changes in their rules and bylaws, and all actions of the public authorities which affect the co-operative movement; and~~

~~d. Pay their annual subscriptions by 31 March of the year for which the subscriptions are assessed.~~

EXCLUSION OF MEMBERS

Article 12.

~~Any member can be excluded by decision of the General Assembly for sound reasons or for non-compliance with the articles of association or the bylaws.~~

~~Any member can be excluded by decision of the Board for non-payment of the annual contribution for two consecutive years.~~

~~The member whose exclusion is to be decided on must be requested to provide its remarks in writing to the body competent to decide on its exclusion, within one month after notice of a reasoned exclusion motion.~~

~~If the member requests so in its written remarks, it must be heard by the body competent to decide on its exclusion.~~

~~In any case of exclusion of a member, the relevant member whose exclusion is proposed shall not be allowed to participate in the vote on its exclusion.~~

~~Every decision to exclude is reasoned.~~

~~The decision to exclude is registered in minutes. Those minutes mention the facts on which the exclusion is based. The exclusion is to be recorded in the membership register. A true copy of the decision is to be sent to the excluded member within fifteen days.~~

FINANCE

Income

Article 13.—

~~The income of the ICA is derived from:~~

- ~~a. subscription of its Members and Associate Members;~~
- ~~b. sales of publications and promotional items;~~
- ~~c. funds provided through agreements;~~
- ~~d. donations;~~
- ~~e. strategic activities consistent with the association's objectives; and~~
- ~~f. other sources as agreed by the General Assembly on the recommendation of the Board.~~

Annual Membership Subscriptions Fees

General

Article 14.

~~All Members pay an annual subscription based on the number of their individual members or number of individuals they represent and in accordance with the formula established by the General Assembly. Associate Members pay an annual subscription on a flat fee scale, based on the Associate Member formula also established by the General Assembly. New Members and Associate Members of the ICA pay their subscriptions during the first year on the basis of a pro-rata amount determined by their month of admittance.~~

~~Payment of subscription enables Members and Associate Members to participate in the ICA at the global, regional, sectoral and thematic levels.~~

~~In truly exceptional circumstances, Members and Associate Members having difficulty in paying subscriptions may apply for special treatment to the Director-General. Such requests, accompanied by supporting documentation, must be received by 31 March each year for final decision by the ICA Board. The Director-General, in co-ordination with Regional Directors, will make appropriate inquiries as to the situation of the organisation concerned, including consultation with existing Members from the same country and with ICA Regional Authorities and Sectoral Organisations prior to submitting the request to the ICA Board.~~

~~The General Assembly will review the formula every four years to ensure adequate resources for the ICA and, if considered appropriate, will determine modifications.~~

The general principles and regulations for membership fees are in the Articles of Association. The fee calculation method and additional regulations are provided in these internal rules and the internal rules of the Board of Directors.

ICA will accommodate and assist those national co-operative representative organisations wishing to be responsible for the co-ordination of the ICA **dues fees** collection within their

country, in respect of existing institutional and operational arrangements between national representative organisations for co-operatives and their members.

The ICA will also permit Members of a given country to voluntarily agree to a different allocation of ICA ~~dues~~ membership fees amongst themselves as long as the total aggregated contribution in ~~dues~~ membership fees equals that calculated according to the ~~subscription membership fee~~ formula for all Members of that country.

The ICA Board “Membership Committee” will support the ICA in the activities relating to the promotion and correct implementation of the ~~subscription membership fee~~ formula.

~~Subscription Formula~~ Membership Fee Calculation Method

Article 15.

All ~~subscriptions~~ membership fees are invoiced in Euros, or in such other currency as determined by the Board of Directors.

ICA calculates the ~~subscriptions~~ membership fees of its Members and Associate Members on a four-year cycle based on membership data provided for the year that is two years prior to year one of the ~~subscription membership fee~~ cycle (e.g. 2011 data for 2013-2016 ~~subscriptions membership fees~~).

~~Subscription~~ Membership fees remain at the same level during the four-year ~~subscription membership fee~~ cycle, but may be indexed for inflation by decision of the Board of Directors.

The formula for calculating the membership fees (hereafter referred to as ~~subscription membership fee~~ formula) for Full Members is calculated as follows:

Base fee multiplied by Representation factor multiplied by Economic factor.

The Representation factor is calculated as the ratio of the member’s individual members relative to the average number of individual members represented by all members at the beginning of each four-year cycle. The minimum Representation factor is .25 and the maximum is 20.

The Economic factor is calculated as a ratio of the member’s country’s GDP (with reference to the World Bank’s Gross Domestic Product Purchasing Power Parity) relative to the world’s average GDP. The GDP figures used would be from the tables published the year prior to the beginning of the four-year cycle. The minimum Economic factor is .50.

The Base fee effective 1 January 2021 is determined by the ICA’s accountants, applying the above ~~subscription membership fee~~ formula to each member, subject to a 10% maximum increase above the member’s full 2017-2020 ~~subscription membership fee~~. In applying the formula for the four-year cycle beginning 1 January 2021, no reductions to ~~subscriptions membership fees~~ are permitted from the 2017-2020 full ~~subscription membership fees~~ for each member.

ICA calculates Full Member fees ~~Member dues~~ on the basis of the number of individual members that they have or represent, as well as affiliations to other ICA Members (‘members of Members’) two years previous to the year of payment. Failing to obtain the required membership data, the ICA will use the data it can find or evaluate the organisation to the best of its knowledge.

The **subscription membership fee** formula for Associate Members is based on the member's country's economic factor as set out below:

ICA **Subscription Membership Fee** for Non-governmental Associate Members

Economic Factor	Subscription Membership Fee
.50	450 EUR
.51 to 1.40	1,500 EUR
1.41 and above	3,000 EUR

ICA **Subscription Membership Fee** for Governmental Associate Members

Economic Factor	Subscription Membership Fee
.50	2,700 EUR
.51 to .65	4,500 EUR
.66 to 1.15	6,200 EUR
1.16 and above	8,900 EUR

~~For Members with international or supra-national status in one region, the~~ **subscription membership fee** for Supranational Full Members with status in one region is 6,200 EUR, and, for ~~members~~ **International Full Members** with such status in more than one region, the **subscription membership fee** is 8,900 EUR.

~~For Members that are full members of ICMIF (International Co-operative and Mutual Insurance Federation), the subscription fee is as follows:~~

Economic Factor	Subscription Fee
.50	1,100 EUR
.51 to .65	2,800 EUR
.66 to 1.15	6,400 EUR
1.16 and above	10,700 EUR

~~This fee is applicable only to organisations that are: eligible as full members of the ICA; are primarily in the insurance sector; and are not international or supranational organisations.~~

In countries where there is more than one **Full Member** ~~and/or Associate Member~~, the affiliations between ICA Members in that country will be established. The formula is then first applied to primary co-operative(s) that are **Full Members** of the ICA to avoid any double counting of individual members. Their respective membership is thereafter subtracted from that of the other **Full Members** of the ICA in that country to which they are affiliated. The **fees dues** for other organisations in ICA membership are thereafter calculated on the remainder of members they represent.

Members of a given country may enter into an institutional arrangement with the ICA, called the "country option", under which they determine how the aggregate **subscription membership fees** will be paid in accordance with the **Articles of Association**.

245,000 EUR are the maximum **dues fees** paid by country. In cases where the sum of the individual **dues fees** of all Members in a country exceeds the maximum **dues fees** limit, the contribution from Members in that country is proportionally allocated or redefined on the basis of a particular institutional arrangement as described above.

~~The General Assembly provides the ICA Board, acting through its Membership Committee, with discretionary power to modify a specific dues' contribution (reduced or increased) to take into account circumstantial elements that are of an exceptional nature — i.e. special treatment (see article 14, sec. 3).~~

~~subscriptions~~ **Membership fees** will be redistributed between Global Office, the Regions and Sectoral Organisations according to modalities established by the ICA Board.

~~GOVERNING BODIES AND CONGRESS~~

Authorities

Article 16.——

~~The Authorities of the ICA are: General Assembly, Regional Assemblies, Sectoral Organisations' Assemblies, Board, Regional Boards, Sectoral Organisations' elected bodies, President, Vice Presidents, Director-General and Regional Directors.~~

World co-operative congress

Article 17.——

~~A World Co-operative Congress may be convened by the ICA, with participation, both for Members, Associate Members and the general co-operative public. The time, venue and themes for the Congress are decided by the General Assembly.~~

Regional authorities

Article 18.——

~~The Regional authorities are the Regional Assemblies, Regional Boards and Regional Directors.~~

Regional Assemblies

Article 19.——

~~In order to promote collaboration among ICA Members and Associate Members at the regional level, and to provide a forum for discussion of regional issues, Regional Assemblies are part of the ICA's governing structure.~~

~~International/Supranational Members and Associate Members may participate fully in other Regional Assemblies, provided they have members in those regions.~~

Powers of Regional Assemblies

Article 20.——

~~The Regional Assemblies, as a rule, take place at least every second year. They work within the framework of the ICA Strategic Plan and implement the priorities decided by the regional authorities. They also:~~

- a. ~~implement the decisions of the General Assembly in the regions;~~
- b. ~~submit reports, proposals and resolutions for the consideration to the General Assembly;~~
- c. ~~elect a person as President of the region who also serves as ICA Vice President, subject to ratification by the General Assembly;~~
- d. ~~elect a Regional Board according to their Rules; and~~
- e. ~~draw up their own articles of association, subject to approval by the General Assembly.~~

Entities of the ICA with distinct legal personality

Article 21.

- a. ~~The Regional and Sectoral Assemblies of the ICA can set up organisations with a distinct legal personality on the following conditions:

 - I. ~~Their rules must be approved by the General Assembly of the ICA.~~
 - II. ~~An agreement regulating the relations between the ICA and the concerned regional or sectoral entity must be signed by it and by the Board of the ICA and approved by the General Assembly of the ICA.~~~~
- b. ~~In case of discrepancies between the rules of the concerned regional or sectoral entity previously approved by the General Assembly of the ICA and the articles 19, 20, 21, 23 and 27 of these bylaws, the rules of the concerned entity will apply.~~
- c. ~~The members of the concerned regional entity will remain or become Members of the ICA according to articles 8 and 9 of these bylaws.~~

Regional boards

Article 22.

~~Regional Boards are elected in accordance with the articles of association of their region and will consist of at least one president, and other members elected by the Regional Assembly.~~

Powers of the Regional Boards

Article 23.

~~Regional Boards will:~~

- a. ~~work within the global strategic framework of the ICA laid down every four years by the General Assembly;~~
- b. ~~approve within the four-year work plan prepared by the Regional Director for integration into the global budget and work plan for approval by the ICA Board;~~
- c. ~~prepare the agenda and organise the meetings of the Regional Assembly;~~
- d. ~~reinforce Members' and Associate Members' active participation;~~
- e. ~~in conjunction with the ICA Director-General be responsible for the appointment of the Regional Director;~~
- f. ~~promote sustainable co-operative regional development;~~
- g. ~~build relations between other bodies of the ICA;~~
- h. ~~enhance the image of the ICA and the co-operative movement within the region, with national and regional institutions;~~
- i. ~~establish Committees and working groups where appropriate;~~

- j. ~~provide recommendations on membership issues from their regions to the ICA Board; and~~
- k. ~~ensure regional finance and budgeting are strictly monitored and within the general guidelines of the ICA.~~

President

Article 24.

The President:

- a. ~~is the chief representative of the ICA and presides over the General Assembly and Board of the ICA;~~
- b. ~~provides the policy and organisational leadership of the ICA, in collaboration with the Director-General; and~~
- c. ~~has the right to attend the meetings of the ICA entities.~~

Should the presidency remain vacant for longer than six (6) months, the ICA Board will call for an Extraordinary General Assembly to be held to fill the vacancy and elect a new President.

Vice-presidents

Article 25.

The Vice-Presidents represent their respective regions and:

- a. ~~assist and support the President, in the policy and organisational leadership of the ICA, together with the Director-General and Regional Directors;~~
- b. ~~serve as the link between the Regional Assemblies and the Board; and~~
- c. ~~undertake such other tasks and responsibilities as the Board may determine.~~

Director-General

Article 26.

The Director-General is the Chief Executive Officer of the ICA, accountable to the Board, and responsible for the leadership and efficient management of the implementation of the ICA Strategic Plan in all ICA structures.

The Director-General:

- a. ~~is responsible for implementing the policies of the global ICA and co-ordinates, monitors, evaluates and supports the work of the ICA structures;~~
- b. ~~takes the necessary initiatives to present to the Board and General Assembly any relevant issues affecting the co-operative movement;~~
- c. ~~attends and advises the meetings of the ICA Authorities, without voting rights;~~
- d. ~~prepares documentation for the meetings of the ICA Authorities;~~
- e. ~~reports to the Board on the use of finances, implementation of the Strategic Plan and work program, and changes in staff;~~
- f. ~~maintains close working relations with ICA structures;~~
- g. ~~maintains relations with the ICA's present and potential Members and Associate Members in co-ordination with the Regional Director, and submit regular reports on membership issues to the Board;~~

- h. ~~is responsible for the recruitment of staff at the Global Office and together with the Regional Board, of Regional Directors;~~
- i. ~~designates the Deputy Director-General, subject to Board approval; and~~
- j. ~~deals with any other issues as may be required by the Board.~~

Regional Directors

Article 27.

~~Regional Directors are the Chief Executive Officers of the regions, accountable to the elected bodies of the region and responsible for the leadership and efficient management of the regional organisation.~~

~~Regional Directors are responsible for:~~

- a. ~~promotion and defence of co-operative values and principles at the regional level;~~
- b. ~~in the framework of the ICA global Strategic Plan, submitting annual work programmes and budgets to be integrated in the overall global work plan and budget of the ICA;~~
- c. ~~implementation of the regional Strategic Plan and work programmes within the region;~~
- d. ~~representation on request of Members' and Associate Members' policy concerns to governmental bodies and the public;~~
- e. ~~organisation of the Regional Assemblies and support to elected regional bodies; and~~
- f. ~~carrying out any other activities as may be requested by the Director-General or Regional Authorities.~~

THE GENERAL ASSEMBLY

Voting rights

Article 28.

The voting rights are in the Articles of Association. Further details are provided in these internal rules and the internal rules of the Board of Directors.

The basis for calculating the number of votes that each Member has in the General Assembly is based on the number of individual members or individual members represented and in accordance with the following scales:

Tiers of membership	Number of individual members	Votes
1	Less than or equal to 2,500	1
2	Greater than 2,500 and lower than 50,000	2
3	Equal to or greater than 50,000 and lower than 100,000	3
4	Equal to or greater than 100,000 and lower than 500,000	4
5	Equal to or greater than 500,000 and lower than 1,000,000	5
6	Equal to or greater than 1,000,000 and lower than 1,500,000	6
7	Equal to or greater than 1,500,000 and lower than 2,000,000	7

8	Equal to or greater than 2,000,000 and lower than 3,000,000	8
9	Equal to or greater than 3,000,000 and lower than 5,000,000	9
10	Equal to or greater than 5,000,000 and lower than 10,000,000	10
11	Equal to or greater than 10,000,000 and lower than 30,000,000	11
12	Equal to or greater than 30,000,000	12

~~Each Member or group of Members from one country is entitled to at least one vote for each complete payment of their total subscription, with a maximum of 25 votes per country, as laid down in the articles of association.~~

~~The President of the ICA has only one vote, as laid down in the articles of association.~~

~~In countries where there is more than one Member, the votes are divided proportionally among Members. The ICA also permits Members in a given country to voluntarily agree to distribute votes among themselves on condition that no Member holds more than twelve votes. Any cases of dispute will be decided by the Board, subject to appeal to the General Assembly.~~

~~Members have the right to entrust votes to one or more representatives from the same country, provided that no physical person holds more than twelve votes.~~

~~All Members have the right to send observers to the meeting.~~

~~Observers from non-Members, unless invited by the ICA, are only admitted by a decision of the Director General.~~

Members shall pay a registration fee, determined by the Board **of Directors**, for each representative, associate and observer present at the meeting of the General Assembly.

~~Members with international or supra-national status in one region are entitled to one vote. Members with such status in more than one region are entitled to two votes.~~

~~Members who join the ICA under the special subscription provision for joint membership with ICMIF are entitled to two (2) votes.~~

Standing orders for the General Assembly procedures

1. Sessions of the General Assembly

Article 29.

Regulations on the General Assemblies are in the Articles of Association. Further details are provided in these internal rules and the internal rules of the Board of Directors.

~~Provision is normally made for the proceedings of the General Assembly to extend over two days, except when the General Assembly has only been convened to approve the annual accounts of the past financial year and to vote the discharge of the members of the Board and the statutory auditor.~~

No meetings of the ICA regional, sectoral or thematic entities may take place during the sittings of the General Assembly, and all social functions which would in any way hinder the work of the General Assembly are strictly limited.

~~The President of the ICA presides over all sessions of the General Assembly but may be substituted when necessary by one of the Vice-Presidents. The President is a member of all special committees appointed by the General Assembly.~~

~~The President appoints a secretary, who is not necessarily a member. The General Assembly appoints two voting surveyors. The President or his substitute, the secretary and the voting surveyors together constitute the bureau. If the number of members present is limited, the composition of a bureau is not necessary.~~

~~Each member who has voting rights can attend the meeting by proxy. Proxies can be given in writing or by fax and must be deposited at the bureau of the General Assembly. The Board has the power to determine the form of proxies and request their deposit five days before the General Assembly at a place determined by the Board. Legal entities and natural persons declared incompetent are validly represented by their statutory or legal representative.~~

An attendance list is kept for each General Assembly. Members or their proxy holders have to sign this list before they attend the **General** Assembly, mentioning their surname, first name and address, or, in the case of legal persons, their name, legal form, registered office and registration number in accordance with existing legislation and/or regulations.

A timetable will be prepared for the discussion of each subject, which shall be strictly adhered to, subject only to such modifications as ~~the Board may find necessary for the admission of emergency motions under article 30 of these bylaws~~ **allowed for in the Articles of Association.**

The business of the **General** Assembly is carried on in such of the official languages as the Board **of Directors** decides. Any representative who is unable to use one of the official languages may be assisted by a delegation interpreter.

Members who have fully paid their ~~subscriptions~~ **membership fees** may submit motions and amendments to the Director-General two months before the date of the **General Assembly meeting** for consideration by the Board **of Directors**, which determines their admissibility.

Members who have not paid all ~~subscriptions~~ **membership fees** due at least forty-five days prior to the General Assembly are not eligible to vote, **unless authorised by the Board of Directors.**

Order of debate

Article 30.

~~Members and their r~~ Representatives desiring to speak on any subject must indicate their wishes to the ~~President~~ **chairperson**, who calls upon them in the order in which their requests are received.

All speeches must be addressed to the ~~President~~ **chairperson** and directed to the subject under discussion, or to a question of procedure.

~~Members and their r~~ Representatives may speak more than once on any matter under discussion, but may make a second speech only after all those inscribed have had an opportunity of speaking.

Questions of order or personal explanations may be raised at the end of any speech, or translation thereof, but may not interrupt either the speaker or the interpreter, or the **President chairperson** in the act of taking a vote.

Proposers of motions or substantive motions have the right to reply to the discussion before the motions are put to the vote. Not more than one motion, or amendment to it, will be discussed at any one time unless the **President chairperson** decides otherwise.

As a general rule, speakers are asked by the **President chairperson** to adhere to specific time limitations.

Discussions on any question may be closed by a motion, 'That the question be now put'. Such a motion may only be proposed by a representative who has not already spoken on the subject under discussion. If the closure is seconded, the **President chairperson** puts the question of closure to the vote. The proposer of the original motion has the right to reply before the vote is taken.

Dilatory motions — i.e., 'That the discussion be adjourned' or 'That the matter be dropped' — are formally moved and seconded and put to the vote without discussion.

~~Emergency motions which any Member may desire to submit to the General Assembly must be handed in by noon, on the first day of the meeting, to the President, who reports on them to the General Assembly on the second day, following decision by the Board.~~

No motion is put to the vote unless it ~~has been presented in accordance with the General Assembly Standing Orders and has been~~ **is** seconded.

Amendments to a motion must be submitted in writing to the Director-General seven (7) days before the discussion upon the motion begins, and are considered in the order in which they occur. At the close of the discussion, each amendment is put to the vote before the original motion.

Voting

Article 31.

All motions shall in the first instance be submitted to the vote by a show of voting cards of **accredited** **R**epresentatives or by such other means as the General Assembly has approved. Any **R**epresentative may demand a count, which is taken by the Director-General calling aloud the name of each **country** **Representative** in alphabetical order and at the same time announcing the number of votes to which ~~it is~~ **they are** entitled, and recording the responses ~~of the respective Members.~~

In the case of an equality of votes being given on any question, the **President chairperson** declares the proposition 'Not carried'.

Voting is certified by the Director-General under the supervision of the **President chairperson**.

Suspension of standing orders

Article 32.

No motion to suspend a standing order for any purpose will be accepted unless notice in writing supported by not less than 10 Representatives is given to the Director-General, stating the reason for the motion. The motion to suspend standing orders is put to the vote after it has been moved and formally seconded and provided that not more than one speech has been made in opposition. To suspend standing orders the motion must be approved by a three-fourths majority of the votes cast. If defeated, no second motion for the same purpose is permitted.

Standing orders for Board election

Article 33.

~~ICA Members have the right to nominate directly candidates for election as President and to the ICA Board, with the exception of Vice Presidents, representatives of the Sectoral Organisations, the Chair of the Gender Equality Committee and the youth representative. All nominations must be received by the ICA Director-General not less than two months before the General Assembly in accordance with a timetable set by the Board in order to be included in the final agenda and documentation issued one month before the meeting.~~

~~Each ICA Regional Assembly nominates a person to serve as ICA Vice President. The nominations are submitted in accordance with paragraph 1 of the Standing Orders for Board Election.~~

~~ICA Sectoral Organisations nominate their representatives to the Board based on the criteria and terms of reference established by the ICA Elections Committee. The nominations are submitted in accordance with paragraph 1 of the Standing Orders for Board Election.~~

~~The Chair of the Gender Equality Committee, elected according to the rules of the Committee, is automatically nominated to the Board.~~

~~ICA youth co-operators nominate their representative to the Board. The nominations are submitted in accordance with paragraph 1 of the Standing Orders for Board Election.~~

The ICA Board of Directors appoints an Elections Committee. The Committee is composed of at least five (5) persons, including current and retiring Board-members directors who are not running for election, supplemented as needed by other retired directors Board-members as decided by the Board of Directors, and will be gender-balanced. The Committee:

- a. Seeks out and encourages the nomination of candidates, as needed;
 - b. Supervises the conduct of elections at the General Assembly;
 - c. Rules upon the eligibility of candidates;
 - d. Ensures that elections are conducted in accordance with established procedures; and
- Advises the Board of Directors as required on election issues.

Emergency nominations may be accepted at the discretion of the Elections Committee, for justifiable technical reasons, up to 24 hours prior to the voting.

~~The Board election, as a rule, is conducted by secret ballot.~~

The voting is certified by the Elections Committee.

SECTORAL AND THEMATIC BODIES

Sectoral organisations

Article 34.——

~~The General Assembly may establish or dissolve, and recognise or withdraw recognition from, Sectoral Organisations.~~

~~Sectoral Organisations may be established in areas of economic and social activity of co-operatives as considered desirable.~~

~~The Sectoral Organisations as structures of the global ICA will:~~

- ~~a.—— draw up their Rules for approval by the ICA Board;~~
- ~~b.—— participate in the design of the global Strategic Plan and the multi-annual work program and develop their activities in this framework and report to the ICA Board;~~
- ~~c.—— approve within the Strategic Plan, budget and redistribution agreements, the annual budget and work plan prepared by each of them for integration into the global budget and work plan for approval by the ICA Board;~~
- ~~d.—— through their representatives on the ICA Board, propose themes for discussion at the global level and keep the Board apprised of sectoral developments;~~
- ~~e.—— report regularly on their activities to the ICA Board;~~
- ~~f.—— have their own assemblies and elected bodies made up of representatives of organisations in the pertaining sectors; and~~
- ~~g.—— promote sustainable co-operative development in their pertaining sectors.~~

~~The General Assembly acknowledges the following Sectoral Organisations:~~

- ~~1. International Co-operative Agricultural Organisation (ICAO)~~
- ~~2. International Co-operative Banking Association (ICBA)~~
- ~~3. Consumer Co-operatives Worldwide (CCW)~~
- ~~4. International Co-operative Fisheries Organisation (ICFO)~~
- ~~5. International Health Co-operative Organisation (IHCO)~~
- ~~6. Co-operative Housing International (CHI)~~
- ~~7. International Co-operative and Mutual Insurance Federation (ICMIF)~~
- ~~8. International Organisation of Industrial, Artisanal and Service Producers' Cooperatives (CICOPA)~~

Thematic committees

Article 35.——

~~The General Assembly may establish or dissolve, and recognise or withdraw recognition from, Thematic Committees. These Committees will be based on functional or multi-purpose activities.~~

~~The Committees will:~~

- ~~a.—— draw up rules for approval by the ICA Board;~~
- ~~b.—— work within the ICA Strategic Plan;~~

- ~~e. submit annual workplans and budgets to the Director General for integration into the overall global workplan and budget for approval by the Board;~~
- ~~d. receive support from the ICA as agreed by the Board;~~
- ~~e. report regularly on their activities to the Board;~~
- ~~f. collaborate with ICA Central and Regional Offices and Sectoral organisations; and~~
- ~~g. promote sustainable co-operative development.~~

The General Assembly acknowledges only the following Thematic Committees:

- ~~1. Committee on Cooperative Research~~
- ~~2. Gender Equality Committee~~
- ~~3. Legislative Committee~~
- ~~4. Cooperative Development Platform~~
- ~~5. ICA Youth Committee~~

SPECIAL DISPOSITIONS

Status of the ICA in Belgium **Applicable law and dispute resolution**

Article 36.

As long as the registered office of ICA is in Brussels, Belgium, ~~the Brussels courts will be competent for all judicial queries which according to the Belgian Code of Civil Procedure (“Gerechtelijk Wetboek”) are of the competence of the courts of the registered office of the ICA,~~ any dispute arising from these internal rules shall be subject to the exclusive jurisdiction of the Belgian courts.

Amendments to the ~~bylaws~~ **internal rules**

Article 37.

Amendments to these **internal rules** ~~bylaws~~ are proposed and adopted in accordance with the same procedure and vote as specified in ~~article 27~~ **section 17** of the ~~Articles of Association~~.

Article 38. —

~~Notwithstanding other provisions regarding amendments to these bylaws, provisions of section IV “Co-operative Principles” (articles 4 to 7) can only be amended by a two-thirds majority vote of the General Assembly, provided that the total number of votes supporting the amendment must be greater than 50% of the total eligible votes.~~

Consideration of amendments of section IV “Co-operative Principles” (articles 4 to 7) is initiated by a Board resolution to a General Assembly, followed by a process of full consultation and discussion by member organisations and their members, and by regions and sectors and other relevant organisations and persons. The General Assembly shall convene a World Co-operative Congress to consider the proposed amendments prior to final consideration by the General Assembly.

Definitive text of the ~~articles of association~~ **internal rules**

Article 39.

The definitive text of the ~~articles of association and the bylaws~~ **internal rules** is that of the French language.

New Internal Rules (clean version)

The following are the proposed new Internal Rules of the General Assembly not including mark-ups.

International Cooperative Alliance

International non-profit association

Internal Rules of the General Assembly

As adopted by the General Assembly on 28 June 2023.

The internal rules supplement the Articles of Association and must be read as a whole with the Articles of Association.

I. FINANCE

A. Annual Membership Fees

1. General

Article 1.

The general principles and regulations for membership fees are in the Articles of Association. The fee calculation method and additional regulations are provided in these internal rules and the internal rules of the Board of Directors.

ICA will accommodate and assist those national cooperative representative organisations wishing to be responsible for the co-ordination of the ICA fees collection within their country, in respect of existing institutional and operational arrangements between national representative organisations for cooperatives and their members.

The ICA will also permit Members of a given country to voluntarily agree to a different allocation of ICA membership fees amongst themselves as long as the total aggregated contribution in membership fees equals that calculated according to the membership fee formula for all Members of that country.

The ICA Board “Membership Committee” will support the ICA in the activities relating to the promotion and correct implementation of the membership fee formula.

2. Membership Fee Calculation Method

Article 2.

All membership fees are invoiced in Euros, or in such other currency as determined by the Board of Directors.

ICA calculates the membership fees of its Members and Associate Members on a four-year cycle based on membership data provided for the year that is two years prior to year one of the membership fee cycle (e.g. 2011 data for 2013-2016 membership fees).

Membership fees remain at the same level during the four-year membership fee cycle, but may be indexed for inflation by decision of the Board of Directors.

The formula for calculating the membership fees (referred to as membership fee formula) for Full Members is calculated as follows:

Base fee multiplied by Representation factor multiplied by Economic factor.

The Representation factor is calculated as the ratio of the member's individual members relative to the average number of individual members represented by all members at the beginning of each four-year cycle. The minimum Representation factor is .25 and the maximum is 20.

The Economic factor is calculated as a ratio of the member's country's GDP (with reference to the World Bank's Gross Domestic Product Purchasing Power Parity) relative to the world's average GDP. The GDP figures used would be from the tables published the year prior to the beginning of the four-year cycle. The minimum Economic factor is .50.

The Base fee effective 1 January 2021 is determined by the ICA's accountants, applying the above membership fee formula to each member, subject to a 10% maximum increase above the member's full 2017-2020 membership fee. In applying the formula for the four-year cycle beginning 1 January 2021, no reductions to membership fees are permitted from the 2017-2020 full membership fees for each member.

ICA calculates Full Member fees on the basis of the number of individual members that they have or represent, as well as affiliations to other ICA Members ('members of Members') two years previous to the year of payment. Failing to obtain the required membership data, the ICA will use the data it can find or evaluate the organisation to the best of its knowledge.

The membership fee formula for Associate Members is based on the member's country's economic factor as set out below:

ICA Membership Fee for Non-governmental Associate Members

Economic Factor	Membership Fee
.50	450 EUR
.51 to 1.40	1,500 EUR
1.41 and above	3,000 EUR

ICA Membership Fee for Governmental Associate Members

Economic Factor	Membership Fee
------------------------	-----------------------

.50	2,700 EUR
.51 to .65	4,500 EUR
.66 to 1.15	6,200 EUR
1.16 and above	8,900 EUR

The membership fee for Supranational Full Members with status in one region is 6,200 EUR, and, for International Full Members with such status in more than one region, the membership fee is 8,900 EUR.

In countries where there is more than one Full Member, the affiliations between ICA Members in that country will be established. The formula is then first applied to primary cooperative(s) that are Full Members of the ICA to avoid any double counting of individual members. Their respective membership is thereafter subtracted from that of the other Full Members of the ICA in that country to which they are affiliated. The fees for other organisations in ICA membership are thereafter calculated on the remainder of members they represent.

Members of a given country may enter into an institutional arrangement with the ICA, called the “country option”, under which they determine how the aggregate membership fees will be paid in accordance with the Articles of Association.

245,000 EUR are the maximum fees paid by country. In cases where the sum of the individual fees of all Members in a country exceeds the maximum fees limit, the contribution from Members in that country is proportionally allocated or redefined on the basis of a particular institutional arrangement as described above.

Membership fees will be redistributed between Global Office, the Regions and Sectoral Organisations according to modalities established by the ICA Board.

II. THE GENERAL ASSEMBLY

A. Voting rights

Article 3.

The voting rights are in the Articles of Association. Further details are provided in these internal rules and the internal rules of the Board of Directors.

Members shall pay a registration fee, determined by the Board of Directors, for each representative, associate and observer present at the meeting of the General Assembly.

B. Standing orders for the General Assembly procedures

1. Sessions of the General Assembly

Article 4.

Regulations on the General Assemblies are in the Articles of Association. Further details are provided in these internal rules and the internal rules of the Board of Directors.

No meetings of the ICA regional, sectoral or thematic entities may take place during the sittings of the General Assembly, and all social functions which would in any way hinder the work of the General Assembly are strictly limited.

An attendance list is kept for each General Assembly. Members or their proxy holders have to sign this list before they attend the General Assembly, mentioning their surname, first name and address, or, in the case of legal persons, their name, legal form, registered office and registration number in accordance with existing legislation and/or regulations.

A timetable will be prepared for the discussion of each subject, which shall be strictly adhered to, subject only to such modifications as allowed for in the Articles of Association.

The business of the General Assembly is carried on in such of the official languages as the Board of Directors decides. Any representative who is unable to use one of the official languages may be assisted by a delegation interpreter.

Members who have fully paid their membership fees may submit motions and amendments to the Director-General two months before the date of the General Assembly for consideration by the Board of Directors, which determines their admissibility.

Members who have not paid all membership fees due at least forty-five days prior to the General Assembly are not eligible to vote, unless authorised by the Board of Directors.

2. Order of debate

Article 5.

Representatives desiring to speak on any subject must indicate their wishes to the chairperson, who calls upon them in the order in which their requests are received.

All speeches must be addressed to the chairperson and directed to the subject under discussion, or to a question of procedure.

Representatives may speak more than once on any matter under discussion, but may make a second speech only after all those inscribed have had an opportunity of speaking.

Questions of order or personal explanations may be raised at the end of any speech, or translation thereof, but may not interrupt either the speaker or the interpreter, or the chairperson in the act of taking a vote.

Proposers of motions or substantive motions have the right to reply to the discussion before the motions are put to the vote. Not more than one motion, or amendment to it, will be discussed at any one time unless the chairperson decides otherwise.

As a general rule, speakers are asked by the chairperson to adhere to specific time limitations.

Discussions on any question may be closed by a motion, 'That the question be now put'. Such a motion may only be proposed by a representative who has not already spoken on the subject under discussion. If the closure is seconded, the chairperson puts the question of closure to the vote. The proposer of the original motion has the right to reply before the vote is taken.

Dilatory motions — i.e., 'That the discussion be adjourned' or 'That the matter be dropped' — are formally moved and seconded and put to the vote without discussion.

No motion is put to the vote unless it is seconded.

Amendments to a motion must be submitted in writing to the Director-General seven (7) days before the discussion upon the motion begins, and are considered in the order in which they

occur. At the close of the discussion, each amendment is put to the vote before the original motion.

3. Voting

Article 6.

All motions shall in the first instance be submitted to the vote by a show of voting cards of Representatives or by such other means as the General Assembly has approved. Any Representative may demand a count, which is taken by the Director-General calling aloud the name of each Representative in alphabetical order and at the same time announcing the number of votes to which they are entitled, and recording the responses.

In the case of an equality of votes being given on any question, the chairperson declares the proposition 'Not carried'.

Voting is certified by the Director-General under the supervision of the chairperson.

4. Suspension of standing orders

Article 7.

No motion to suspend a standing order for any purpose will be accepted unless notice in writing supported by not less than 10 Representatives is given to the Director-General, stating the reason for the motion. The motion to suspend standing orders is put to the vote after it has been moved and formally seconded and provided that not more than one speech has been made in opposition. To suspend standing orders the motion must be approved by a three-fourths majority of the votes cast. If defeated, no second motion for the same purpose is permitted.

C. Standing orders for Board election

Article 8.

The Board of Directors appoints an Elections Committee. The Committee is composed of at least five (5) persons, including current and retiring directors who are not running for election, supplemented as needed by other retired directors as decided by the Board of Directors, and will be gender-balanced. The Committee:

- e. Seeks out and encourages the nomination of candidates, as needed;
- f. Supervises the conduct of elections at the General Assembly;
- g. Rules upon the eligibility of candidates;
- h. Ensures that elections are conducted in accordance with established procedures; and
- i. Advises the Board of Directors as required on election issues.

Emergency nominations may be accepted at the discretion of the Elections Committee, for justifiable technical reasons, up to 24 hours prior to the voting.

The voting is certified by the Elections Committee.

III. SPECIAL DISPOSITIONS

A. Applicable law and dispute resolution

Article 9.

As long as the registered office of ICA is in Brussels, Belgium, any dispute arising from these internal rules shall be subject to the exclusive jurisdiction of the Belgian courts.

B. Amendments to the internal rules

Article 10.

Amendments to these internal rules are proposed and adopted in accordance with the same procedure and vote as specified in section 17 of the Articles of Association.

C. Definitive text of the internal rules

Article 11.

The definitive text of the internal rules is that of the French language.



REPEAL THE ICA BYLAWS AND ADOPT THE NEW INTERNAL RULES OF THE GENERAL ASSEMBLY	
ABSTAIN	
AGAINST	
FOR	

ICA Board

The ICA Board is comprised of the President, four Vice Presidents, four representatives of the global sectoral organisations, one youth representative, the Chair of the Gender Equality Committee, and fifteen (15) other at-large members. The sectoral organisation representatives (8), youth representative and gender equality committee representatives are nominated by their respective constituents and formally elected by the General Assembly. The Vice Presidents are the individuals elected by the regions as Regional Presidents, and ratified by the General Assembly. The fifteen at-large Board members and the President are nominated directly by ICA members and elected at this General Assembly.

The ICA General Assembly 2022 approved that the number of representatives of the global sectoral organisations be increased to eight instead of four so that each sectoral organisation would have a seat on the ICA Board. The four additional sectoral organisation seats will need to be filled.

One of the amendments proposed in the revised Articles of Association is that the positions of the sectoral organisations will be directly appointed by each sectoral organisation instead of elected by the General Assembly.

Should an election need to be held, since all elections must be secret, then staff would join the Elections Committee to count the ballots which will be provided to members before-hand when they pick up their voting materials. **If the amendment to the Articles of Association is accepted, then the ICA would simply announce the names of the appointed sectoral organisation representatives during the General Assembly instead of holding an election.**

Note also that there is a an additional similar proposed amendment that the Regional Presidents will automatically serve as a Vice President on the ICA Board when elected by their Regional Assemblies. Currently, the position of the Regional Presidents is ratified by the ICA General Assembly. Should this amendment not be accepted, then the position of the Americas Vice President will need to be ratified by show of hand. **If the amendment to the Articles of Association is accepted, then the Vice President will simply be announced to the General Assembly.**

9. Vice President

The following Vice President was recently elected by their Regional Assemblies.

Vice President, Americas



Dr. Graciela Fernández Quintas • President of the Cooperatives of the Americas

Dr. Graciela Fernández is the President of ICA's Cooperatives of the Americas, and has served as Vice President of the ICA since October 2018. She was re-elected as President of ICA Americas in October 2022.

She has more than 20 years of experience in leading and promoting the cooperative business model, social economy and associative path of working and representation.

Dr. Fernández chaired CUDECOOP (Uruguayan Cooperative Confederation) from 2014 to 2020.

She also chaired the CCU (Uruguayan Cooperative Center) from 2010 to 2020. The CCU is an NGO dedicated to advocacy and development of associative and cooperative processes, where she served as Manager of the Legal Division.

Before this, Dr. Fernández acted as Coordinator of the Social Cooperatives project of the Ministry of Social Development. She also integrated the advisory body to the Ministry of Labor and Social Security on behalf of the Uruguayan social economy and cooperative movement

Dr. Fernández received a Doctor in Law and Social Sciences from the University of the Oriental Republic of Uruguay in 1982.

10. Sectoral Organisation Representatives

The four sectoral representative candidates were nominated by the ICA Sectoral Organisations.

	<p>Prof. Petar STEFANOV • nominated by Consumer Co-operatives Worldwide (CCW)</p> <p>Born on 28 November 1958 in Sofia, Bulgaria. Ph.D. in Economics. 2003 – present President of Central Cooperative Union-Bulgaria 1995 – present Member of Group III of Economic and Social Council, Republic of Bulgaria</p> <p>2009 – 2022 member of the ICA Board of Directors 2015 – present President of CCW 2001 –2015 Member of Executive Committee of CCW 2021 – 2025 Vice President of Cooperatives Europe 2004 – 2021 Board of Directors Member of EURO COOP 2012 – 2016 Vice President of EURO COOP</p> <p>HONORARY AWARDS AND PRIZES: 2004 and 2006 State Award of Honour for “Contribution to establishing conditions for business development in Bulgaria” 2007 Honorary medal of EURO COOP for his contribution in the development of cooperation between consumer cooperatives in Europe</p>
	<p>Giuseppe GUERINI • nominated by International Organisation of Industrial and Service Cooperatives (CICOPA)</p> <p>Giuseppe Guerini is an Italian social cooperator since 1998, working in several different cooperatives. He has been President of the social cooperative Ecosviluppo for 12 years.</p> <p>In June 2016 he was elected President of CECOP, the European Confederation of Cooperatives in Industries and Services and vice-president of CICOPA, the ICA sectoral organization of Cooperatives in Industry and Services.</p> <p>He is also a member of the European Economic and Social Committee and a member of the board of Cooperatives Europe.</p> <p>From 2010 to 2018, he has been president of Confcooperative – Federsolidarietà, the Italian Federation of social cooperatives, and since 2012 he is President of Confcooperative Bergamo.</p> <p>In his many years of experience, he has been the author of numerous articles on social policies, job placement of disadvantaged persons, social economy, and cooperation and a speaker at many conventions and conferences, both in Italy and abroad, on issues related to social economy, cooperatives, and social enterprises.</p>



Bhima SUBRAHMANYAM • nominated by International Cooperative Banking Association (ICBA)

Bhima Subrahmanyam has been associated with National Federation of State Cooperative Banks (NAFSCOB) in India since 1982. He assumed the position of the Chief Executive Officer (CEO) / Managing Director of NAFSCOB in 1990. He has around 50 years of experience in the areas of Rural communication, Rural Development, Agricultural Credit, Cooperatives, Banking etc. He is author of more than 100 Articles, Research Papers, Occasional papers etc. in the above areas. He has been instrumental in formulating Risk Management Policy, Information Technology Security Policy, Operational Manuals for Cooperative Banks, Human Resource policy for banks, Fraud Monitoring guidelines, Cyber Security Advisory Forum etc. He addressed and analysed the impact of Prudential norms on cooperative banks.

He was elected as President of ICBA in October 2019 in Kigali, Rwanda where he has commissioned and completed the following studies:

- 1.Regulation and Sustainability of Cooperative Banks: A cross country Study
2. Sustainable Development Goals & Objectives Contribution of Cooperative Banks
3. ICBA Members Today: How Do They Contribute and Report on Sustainable Development?

He has been closely associated with a number of International organisations.

A remarkable achievement: ICBA celebrated a 3 day ICBA Centennial Event on 17-19 November 2022 in Brussels, Belgium.



NOH Dong-Jin • nominated by International Co-operative Fisheries Organisation (ICFO)

President Noh Dong-Jin was elected as the esteemed president of the Korea National Federation of Fisheries Cooperatives in February of 2023, based on his extensive experience and leadership abilities in the cooperative sector. He envisions a world where fishermen can achieve financial prosperity, and has earned the trust and confidence of many cooperative members.

President Noh's leadership capabilities were demonstrated when he tackled an issue of compensation for fishermen, in response to the development of a new port. He successfully resolved the compensation matter, which was a significant accomplishment considering that fishermen at the time were unable to secure adequate compensation from the government.

During his tenure, the Korea Jinhae Fisheries Cooperatives experienced remarkable growth, with total assets soaring from 361.5 billion won in 2014 to 700.5 billion won in the first half of 2022. He was awarded a presidential prize for his contributions to the development of the industry and national progress.

President Noh has been a member of the Changwon-si Fisheries Adjustment Committee since July of 2016, and has served as a member of

	the Gyeongsangnam-do Maritime Space Management Regional Council since June of 2019. He has consistently championed the rights of fishermen over decades.
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11. Presentation of the ICA Board

For Belgian administrative reasons because the Articles of Association regarding the composition of the Board were re-written, it will be necessary to announce all members of the ICA Board during the General Assembly including when their term ends, for the record. The current members of the ICA Board are listed online here: <https://www.ica.coop/en/ica-board-2022-2026>

12. 2022 Accounts

2022 Financial Statements

in EUR	2021	2022
AFRICA *	26,052	-1,814
AMERICAS *	119,287	10,200
ASIA & PACIFIC *	68,011	56,357
GLOBAL OFFICE *	-277,770	-291,308
ICA CONSOLIDATED	67,135	-48,470
COOPERATIVES EUROPE	104,450	-58,897
50% DOTCOOP	54,821	3,291

* Before consolidation

Consolidated Balance Sheet (1)

Assets in EUR	2021	2022	Liabilities in EUR	2021	2022
Tangible fixed assets	23,089	6,827	Equity	1,110,319	996,069
Financial fixed assets	149,545	165,942	Provisions	116,270	165,399
Amounts receivable within one year	2,718,754	1,599,050	Amounts payable after more than one year	-	-
Current investments	111,387	119,665	Amounts payable within one year	2,328,978	2,877,757
Cash at bank and in hand	3,211,372	3,089,582	Accrued charges and deferred income	2,723,616	956,016
Deferred charges and accrued income	65,036	14,175		6,279,183	4,995,241
	6,279,183	4,995,241			

(1) Consisting of Global Office (Brussels) and the Africa, Americas and Asia & Pacific Regions

Consolidated Profit & Loss Statement (1)

in EUR	2021	2022
Meetings and Sales of services	409,867	253,874
Subscription fees	2,679,330	2,678,054
Project support	1,293,842	836,888
Contributions and donations	850,960	471,429
Other operating income	63,877	40,584
Total income	5,297,876	4,280,829
Redistribution regions and sectors	-785,054	-857,757
Services and other goods	-1,967,489	-1,343,257
Salaries, social security costs and pensions	-2,348,771	-2,031,592
Depreciation on tangible fixed asset	-10,139	-10,221
Amounts written down on trade debts	-163,445	-98,828
Other operating charges	-163,142	-185,966
Total expenses	-5,438,040	-4,527,621
Operating result	-140,164	-246,792
Financial result	207,299	198,322
Extraordinary result	-	-
Net result	67,135	-48,470

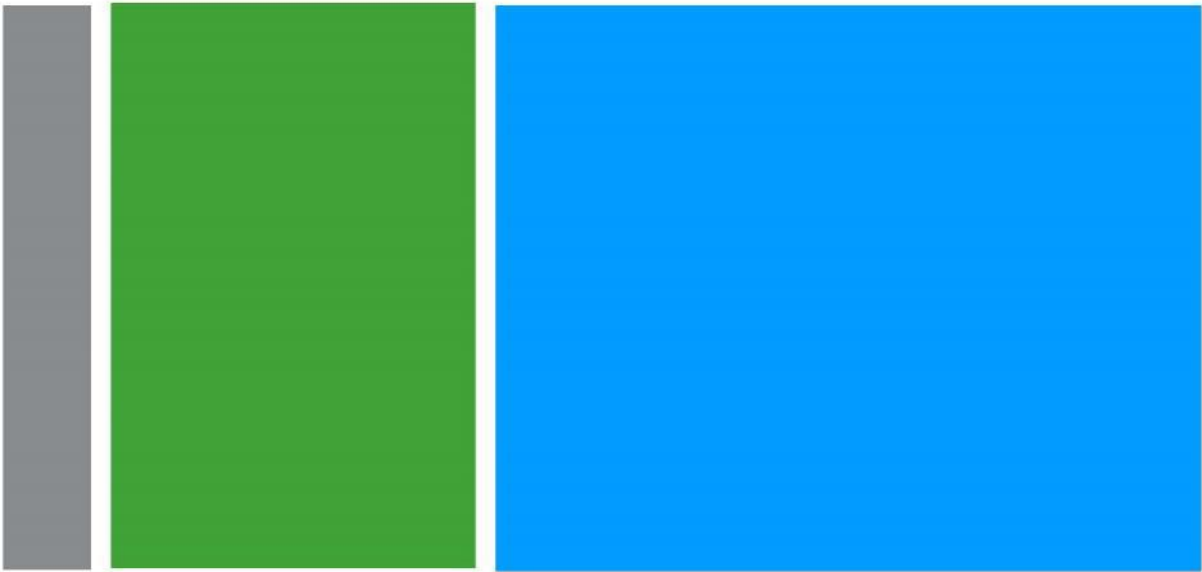
(1) Consisting of Global Office (Brussels) and the Africa, Americas and Asia & Pacific Regions

Membership Fees in EUR

	2019	2020	2021	2022	2023*
Membership fees	2,612,231	2,605,978	2,679,330	2,678,053	3,012,772
Number of members	310	317	311	315	315

*estimated budget





INTERNATIONAL COOPERATIVE ALLIANCE AISBL

Statutory Auditor's report

December 31, 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



INTERNATIONAL COOPERATIVE ALLIANCE AISBL

STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF MEMBERS OF THE ORGANISATION FOR THE YEAR ENDED DECEMBER 31, 2022

In the context of the statutory audit of the annual accounts of International Cooperative Alliance AISBL (the « Organisation »), we hereby present our statutory auditor's report. It includes our report on the audit of the annual accounts as well as the other legal and regulatory requirements. This is an integrated whole and is indivisible.

We have been appointed as statutory auditor by the general meeting of members of September 3, 2020, following the proposal formulated by the board of directors. Our statutory auditor's mandate expires on the date of the general meeting deliberating on the annual accounts for the year ended December 31, 2022. We have performed the statutory audit of the annual accounts of International Cooperative Alliance AISBL for nine consecutive years.

REPORT ON THE ANNUAL ACCOUNTS

Unqualified opinion

We have audited the annual accounts of the Organisation, which comprise the balance sheet as at December 31, 2022, the profit and loss account for the year then ended and the notes to the annual accounts, characterised by a balance sheet total of € 4,995,240,93 and a profit and loss account showing a negative result for the year of € 48,470,48.

In our opinion, the annual accounts give a true and fair view of the Organisation's net equity and financial position as at December 31, 2022, as well as of its results for the year then ended, in accordance with the financial reporting framework applicable in Belgium.

Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Our responsibilities under those standards are further described in the 'Statutory auditor's responsibilities for the audit of the annual accounts' section in this report. We have complied with all the ethical requirements that are relevant to the audit of annual accounts in Belgium, including those regarding independence.

We have obtained from the board of directors and Organisation officials the explanations and information necessary for performing our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Paragraph concerning other points

ICA has received subsidies to which a number of conditions are attached. Not all subsidies were subjected to inspections by the competent authorities.

AUDIT | TAX | CONSULTING

RSM Belgium is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM Network. Each member of the RSM network is an independent accounting and consulting firm which practices in his own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM InterAudit BV-SRL - Registered auditors - Registered office: Chaussée de Waterloo 1151 - B 1180 Brussels
audit@rsmbelgium.be - VAT BE 0438331122 - RLP Brussels

Member of RSM Toelen Cats Dupont Koevoets - Offices in Aalst, Antwerp, Brussels, Charleroi, Mons and Zaventem

Responsibilities of the board of directors for the preparation of annual accounts

The board of directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial reporting framework applicable in Belgium, and for such internal control as the board of directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, the board of directors is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the statutory auditor for the audit of the annual accounts

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue a statutory auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

In performing our audit, we comply with the legal, regulatory and normative requirements applicable to the audit of annual accounts in Belgium. A statutory audit does not provide any assurance as to the Organisation's future viability nor as to the efficiency or effectiveness of the board of directors has conducted or will conduct the business operations of the Organisation. Our responsibilities in relation to the board of director's use of the going concern accounting principle are described below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control;
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors;
- ▶ Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our statutory auditor's report to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our statutory auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern;
- ▶ Evaluate the overall presentation, structure and content of the annual accounts and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

OTHER LEGAL AND REGULATORY REQUIREMENTS

Responsibilities of the Board of Directors

The board of directors is responsible for the compliance with the legal and regulatory requirements regarding bookkeeping, with the Code of companies and associations and with the Company's by-laws.

Responsibilities of the statutory auditor

In the context of our mission and in accordance with the Belgian standard (revised version 2020) which is complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, it is our responsibility to ensure compliance with certain obligations referred to in the Code of companies and associations and the Company's by-laws, as well as to report on these matters.

Statement related to independence

- ▶ Our audit firm did not provide services which are incompatible with the statutory audit of annual accounts, and we remained independent of the Organisation in the course of our mandate.

Other statements

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.
- ▶ There are no transactions undertaken or decisions taken which may be in violation with the by-laws, the Code of companies and associations, Code that we have to report to you.

Zaventem, 24 May 2023

A handwritten signature in blue ink, appearing to be 'J. Nobels', written over a horizontal line.

RSM INTERAUDIT BV-SRL
STATUTORY AUDITOR
REPRESENTED BY
JEAN-FRANÇOIS NOBELS

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS
TO BE FILED UNDER BELGIAN COMPANIES
AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (on date of deposit)

NAME: *Alliance cooperative internationale*

Legal form: *International non-profit organization*

Address: *Avenue Milcamps* Nr: *105* Box:

Postal code: *1030* Municipality: *Schaerbeek*

Country: *Belgium*

Register of legal persons - Commercial court of *Brussels, French-speaking*

Website address¹:

Company identification number

0535.539.869

DATE *21 / 01 / 2020* of filing the memorandum of association OR of the most recent document mentioning the date of publication of the memorandum of association and of the act amending the articles of association.

ANNUAL ACCOUNTS approved by the general meeting of² *28 / 06 / 2023*Regarding the financial year from *01 / 01 / 2022* to *31 / 12 / 2022*Preceding financial year from *01 / 01 / 2021* tot *31 / 12 / 2021*

The amounts for the preceding period are ~~not~~³ identical to the ones previously published

Total numbers of pages filed: *19* Numbers of sections of the standard form not filed because they serve no useful purpose: *6.3, 6.5, 7, 8*

Ariel Guarco
President & Director-General

Signature
(name and position)

1 Optional information.

2 By the board of directors in the case of a foundation / by the general management in case of an international non-profit association

3 Strike out what is not applicable.

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS
--

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and municipality) and position within the company

<i>Ariel GUARCO</i> <i>de junio 10, . Coronel Pringles Buenos Aires, Argentina</i>	<i>Chairman of the board of directors</i> <i>20/06/2022 - 20/06/2026</i>
<i>Martin LOWERY</i> <i>Philadelphia Avenue 612, . Takoma Park, Maryland, United States</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Benett REID</i> <i>Poulhouse Farm - Hockley Brook Lane ., DY9 0AG Stourbridge, United Kingdom</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Aditya YADAV</i> <i>Vikramaditya Marg 7-8, , Lucknow, Uttar Pradesh, India</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Maria-Eugenia PEREZ ZEA</i> <i>CL 10 CR 28-70, " . Medellin Antioquia, Colombia</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Toru NAKAYA</i> <i>Nakamisu Tanabe-shi 270, 646-0215 Wakayama-ken, Japan</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Alexandra WILSON</i> <i>Blackburn Ave 50, ON KN 8A5 Ottawa, Canada</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Kamarudin BIN ISMAIL</i> <i>Jalan BM1/1 Bayan Close Bukit Mahkota 30, 43000 Kajang, Malaysia</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Marjaana SAARIKOSKI</i> <i>Graniittitie 7 A 13, 00710 Helsinki, Finland</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Susanne WESTHAUSEN</i> <i>Gasvaerksvej 9, 1656 Copenhagen, Denmark</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Graciela FERNANDEZ QUINTAS</i> <i>Acevedo Diaz, Eduardo 1407, , Montevideo, Uruguay</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Bahman ABDOLLAHI KORDKANDI</i> <i>East 7th Alley, 24m Shahr-dari, Farhang Square, Saadatabad #3, N° 1, ; Tehéran, Iran</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Ana AGUIRRE URIZ</i> <i>Calle San Martzial Karrika 12, 4º Izq, 20304 Irun, Spain</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Iñigo ALBIZURI LANDAZABAL</i> <i>AU/BO Zugastietia 1, " . Etxebarri-Zugastietia, Spain</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Tajudeen Oriyomi AYEOLA</i> <i>First Baptist Church Street, Lafenwa, Papa, Epe 26, , " Lagos State, Nigeria</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Zhenhong CAI</i> <i>Compound 2, East Guangtai Road Room 3501, Unit 1, Building 2, " . Chaoyang District Beijing, China</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Giuseppe Attilio DADDA</i> <i>Via Monsignor Trabattoni 18A, 26847 Maleo, Italy</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS (CONTINUED)

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and municipality) and position within the company

<i>Krasimir IGNATOV</i> <i>Ul. Ekzarh Yosif 77, . Sofia, Bulgaria</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Blase LAMBERT</i> <i>High Street 23, DE73 8GJ Melbourne, United Kingdom</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Sung-hee LEE</i> <i>Saemunan-Ro 16, JUNG-GU SEOUL JUNG-GU SEOUL, Republic of Korea</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Márcio LOPES DE FREITAS</i> <i>SHIS QI 27 Conjunto 10 Casa 17, 71675-100 Lago Sul, Brazil</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>George Magutu MWANGI</i> <i>Kianjogu 290, , - Karatina, Kenya</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Xiomara NUÑEZ BERROA DE CESPEDES</i> <i>Calle Luis C Castillo 6/0, "- Villa Consuelo, Dominican Republic</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Shaun TARBUCK</i> <i>Birchmere 1B, .CH606TN Wirral - Merseyside, United Kingdom</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Chandra Pal Singh YADAV</i> <i>Masiha Ganj Sipari Jhansi, Sipri Bazar 466, , Uttar Pradesh, India</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>Jose Carlos ZARCO ALONSO</i> <i>Juana Bello Pascual 5 5B, 28200 San Lorenzo de el Escorial, Spain</i>	<i>Director</i> <i>20/06/2022 - 20/06/2026</i>
<i>RSM InterAudit SRL</i> <i>Nr.: 0436.391.122</i> <i>Lozenberg 22b2, 1932 Sint-Stevens-Woluwe, Belgium</i> <i>Membership nr.: B00091</i>	<i>Auditor</i> <i>03/09/2020 - 30/06/2023</i>
<i>Represented by:</i>	
<i>Jean-François Nobels</i> <i>., ., Belgium</i> <i>Membership nr.: A01360</i>	

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Disc.	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20	.....	.....
FIXED ASSETS		21/28	172.768,74	172.633,12
Intangible fixed assets	6.1.1	21	4.269,54	.....
Tangible fixed assets	6.1.2	22/27	2.556,98	11.557,51
Land and buildings		22	.....	.....
Plant, machinery and equipment		23	720,82	1.386,90
Furniture and vehicles		24	1.836,16	10.170,61
Leasing and similar rights		25	.....	.....
Other tangible fixed assets		26	.....	.....
Assets under construction and advance payments		27	.....	.....
Financial fixed assets	6.1.3	28	165.942,22	161.075,61
CURRENT ASSETS		29/58	4.822.472,19	6.106.549,60
Amounts receivable after more than one year		29	.....	.....
Trade debtors		290	.....	.....
Other amounts receivable		291	.....	.....
Stocks and contracts in progress		3	.....	.....
Stocks		30/36	.....	.....
Contracts in progress		37	.....	.....
Amounts receivable within one year		40/41	1.599.050,38	2.718.754,41
Trade debtors		40	487.481,24	1.484.563,20
Other amounts receivable		41	1.111.569,14	1.234.191,21
Current investments		50/53	119.664,70	111.387,20
Cash at bank and in hand		54/58	3.089.582,15	3.211.371,63
Deferred charges and accrued income		490/1	14.174,96	65.036,36
TOTAL ASSETS		20/58	4.995.240,93	6.279.182,72

	Discl.	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	996.069,24	1.110.316,85
Association or foundation Funds	6.2	10	1.116.958,37	1.182.735,50
Revaluation surpluses		12	.....	.....
Allocated funds	6.3	13	.....	.....
Accumulated profits (losses)		14	-120.889,13	-72.418,65
Investment grants		15	.....	.....
PROVISIONS AND DEFERRED TAXES				
Provisions for liabilities and charges	6.2	16	.....	.....
Pensions and similar obligations		160/5	.....	.....
Taxation		160	.....	.....
Major repairs and maintenance		161	.....	.....
Environmental obligations		162	.....	.....
Other liabilities and charges		163	.....	.....
Other liabilities and charges		164/5	.....	.....
Provisions for grants and legacies to reimburse and gifts with a recovery right		167	.....	.....
Deferred taxes		168	.....	.....
AMOUNTS PAYABLE		17/49	3.999.171,69	5.168.865,87
Amounts payable after more than one year	6.3	17	.....	.....
Financial debts		170/4	.....	.....
Credit institutions, leasing and other similar obligations		172/3	.....	.....
Other loans		174/0	.....	.....
Trade debts		175	.....	.....
Advances received on contracts in progress		176	.....	.....
Other amounts payable		178/9	.....	.....
Amounts payable within one year	6.3	42/48	3.043.156,16	2.445.248,97
Current portion of amounts payable after more than one year falling due within one year		42	.....	.....
Financial debts		43	.....	.....
Credit institutions		430/8	.....	.....
Other loans		439	.....	.....
Trade debts		44	538.913,23	748.523,68
Suppliers		440/4	538.913,23	748.523,68
Bills of exchange payable		441	.....	.....
Advances received on contracts in progress		46	.....	.....
Taxes, remuneration and social security		45	152.464,32	203.776,81
Taxes		450/3	27.400,79	37.195,22
Remuneration and social security		454/9	125.063,53	166.581,59
Miscellaneous amounts payable		48	2.351.778,61	1.492.948,48
Accruals and deferred income		492/3	956.015,53	2.723.616,90
TOTAL LIABILITIES		10/49	4.995.240,93	6.279.182,72

INCOME STATEMENT

	Discl.	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin		9900	2.026.379,42	2.303.817,49
Non-recurring operating income		76A	515,38	.....
Turnover*		70	.....	.....
Contributions, gifts, legacies and grants*		73	.....	.....
Raw materials, consumables, services and other goods*		60/61	.....	.....
Remuneration, social security costs and pensions		62	2.032.023,63	2.198.718,72
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	10.220,91	10.139,30
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs)		631/4	11.651,49	-35.671,53
Provisions for liabilities and charges: Appropriations (uses and write-backs)		635/9	.....	.....
Other operating charges		640/8	152.894,30	242.935,91
Operating charges carried to assets as restructuring costs (-)		649	.....	.....
Non-recurring operating charges		66A	66.501,55	.....
Operating profit (loss)		9901	-246.912,46	-112.304,91
Financial income	6.4	75/76B	422.436,18	293.673,51
Recurring financial income		75	422.436,18	293.608,73
Non-recurring financial income		76B	.....	64,78
Financial charges	6.4	65/66B	223.994,20	114.233,33
Recurring financial charges		65	223.994,20	86.310,33
Non-recurring financial charges		66B	.....	27.923,00
Gain (loss) for the period before taxes		9903	-48.470,48	67.135,27
Transfer from deferred taxes		780	.....	.....
Transfer to deferred taxes		680	.....	.....
Income taxes		67/77	.....	.....
Gain (loss) of the period		9904	-48.470,48	67.135,27
Transfer from untaxed reserves		789	.....	.....
Transfer to untaxed reserves		689	.....	.....
Gain (loss) of the period available for appropriation		9905	-48.470,48	67.135,27

* Optional information.

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated(+)/(-)	9906	-120.889,13	-72.418,65
Gain (loss) of the period available for appropriation(+)/(-)	(9905)	-48.470,48	67.135,27
Profit (loss) brought forward(+)/(-)	14P	-72.418,65	-139.553,92
Withdrawals from capital and reserves	791	.....	.....
Appropriations to allocated funds	691	.....	.....
Profit (loss) to be carried forward(+)/(-)	(14)	-120.889,13	-72.418,65

EXPLANATORY DISCLOSURES**STATEMENT OF FIXED ASSETS**

	Codes	Period	Preceding period
INTANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8059P	xxxxxxxxxxxxxxxx	83.771,36
Movements during the period			
Acquisitions, including produced fixed assets	8029	5.489,41	
Sales and disposals	8039	.....
Transfers from one heading to another(+)/(-)	8049	.....
Acquisition value at the end of the period	8059	89.260,77	
Depreciations and amounts written down at the end of the period	8129P	xxxxxxxxxxxxxxxx	83.771,36
Movements during the period			
Recorded	8079	1.219,87	
Written back	8089	.....
Acquisitions from third parties	8099	.....
Cancelled owing to sales and disposals	8109	.....
Transferred from one heading to another(+)/(-)	8119	.....
Depreciations and amounts written down at the end of the period	8129	84.991,23	
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	4.269,54	

	Codes	Period	Preceding period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxxx	174.337,97
Movements during the period			
Acquisitions, including produced fixed assets	8169	1.777,16	
Sales and disposals	8179	4.377,46	
Transfers from one heading to another(+)/(-)	8189	.....
Acquisition value at the end of the period	8199	171.737,67	
Revaluation surpluses at the end of the period			
8259P	xxxxxxxxxxxxxxxx	.....
Movements during the period			
Recorded	8219	.....
Acquisitions from third parties	8229	.....
Cancelled	8239	.....
Transferred from one heading to another(+)/(-)	8249	.....
Revaluation surpluses at the end of the period	8259	.....
Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxxx	162.780,46
Movements during the period			
Recorded	8279	9.001,04	
Written back	8289	.....
Acquisitions from third parties	8299	.....
Cancelled owing to sales and disposals	8309	2.600,81	
Transferred from one heading to another(+)/(-)	8319	.....
Depreciations and amounts written down at the end of the period	8329	169.180,69	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	2.556,98	
OF WHICH			
Owned by the association or the foundation in full property	8349	2.556,98	

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxxx	161.075,61
Movements during the period			
Acquisitions	8365	4.866,61	
Sales and disposals	8375		
Transfers from one heading to another(+)/(-)	8385		
Other movements(+)/(-)	8386		
Acquisition value at the end of the period	8395	165.942,22	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another(+)/(-)	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another(+)/(-)	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxxxxxxx	
Movements during the period(+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	165.942,22	

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS

	Codes	Period	Preceding period
FUNDS			
Opening equity		1,116,958,37	1,182,735,50
Permanent financing			

	Period
Changes during the period	
.....	-65,777,13
.....	
.....	
.....	

STATEMENT OF ALLOCATED FUNDS

Valuation rules to calculate allocated funds (*heading 13 of the liabilities*)

	Period
PROVISIONS AND DEFERRED TAXES	
Analysis of the heading 167 of liabilities if amount is material	
.....	
.....	
.....	

RESULTS

	Codes	Period	Preceding period
PERSONNEL			
Employees for whom the enterprise submitted a DIMONA declaration or who are recorded in the general personnel register			
Average number of employees calculated in full-time equivalents	9087	8,8	13,0
INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE			
Non recurring income	76	515,38	64,78
Non-recurring operating income	(76A)	515,38	.....
Non-recurring financial income	(76B)	.....	64,78
Non-recurring expenses	66	66.501,55	27.923,00
Non-recurring operating charges	(66A)	66.501,55	.....
Non-recurring financial charges	(66B)	.....	27.923,00
FINANCIAL RESULTS			
Capitalized Interests	6502	.....	.....

RELATIONSHIPS WITH AFFILIATED ENTERPRISES, ASSOCIATED ENTERPRISES, DIRECTORS, MANAGERS AND AUDITORS

	Codes	Period
AFFILIATED ENTERPRISES		
Guarantees provided on their behalf	9294	.....
Other significant commitments undertaken in their favour	9295	.....
DIRECTORS, MANAGERS, INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ENTERPRISE WITHOUT BEING ASSOCIATED THEREWITH OR OTHER ENTERPRISES CONTROLLED BY THESE PERSONS		
Amounts receivable from these persons	9500	.....
Conditions on amounts receivable, rate, duration, possibly reimbursed amounts, canceled amounts or renounced amounts		
.....		
Guarantees provided in their favour	9501	.....
Other significant commitments undertaken in their favour	9502	.....

	Period
AUDITORS OR PEOPLE THEY ARE LINKED TO	
.....	14.138,23
.....
.....
.....

	Period
TRANSACTIONS WITH ENTERPRISES LINKED BY PARTICIPATING INTERESTS OUT OF MARKET CONDITIONS	
Limited liability companies mention the transactions made directly or indirectly between the company and its main shareholders and between the company and the members of management, supervisory or administrative bodies	
.....
.....
.....
.....

SOCIAL BALANCE SHEET

Number of joint industrial committee: 337

EMPLOYEES FOR WHOM THE ENTERPRISE SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or Total full-time equivalents (FTE) (period)	3P. Total (T) or Total full-time equivalents (FTE) (preceding period)
During the current and preceding period					
Average number of employees	100	7,9	1,3	8,8 (FTE)	13,0 (FTE)
Number of hours actually worked	101	12.116	1.318	13.434 (T)	21.896 (T)
Personnel costs	102	935.137,94	197.306,49	1.132.444,43 (T)	1.294.283,21 (T)

	Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
At the closing date of the period				
Number of employees	105	6	2	7,5
By nature of the employment contract				
Contract for an indefinite period	110	6	2	7,5
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	3	1	3,7
primary education	1200			
secondary education	1201			
higher non-university education	1202	1		1,0
university education	1203	2	1	2,7
Women	121	3	1	3,8
primary education	1210	1		1,0
secondary education	1211			
higher non-university education	1212		1	0,8
university education	1213	2		2,0
By professional category				
Management staff	130			
Employees	134	6	2	7,5
Workers	132			
Others	133			

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD**ENTRIES**

Number of employees for whom the enterprise submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year

DEPARTURES

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year

Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
205	.....	.....	.....
305	6	1	6,5

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD**Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Net costs for the enterprise

of which gross costs directly linked to training

of which fees paid and payments to collective funds

of which grants and other financial advantages received (to deduct)

Codes	Men	Codes	Women
5801	5811	.....
5802	5812	.....
5803	5813	.....
58031	58131	.....
58032	58132	.....
58033	58133	.....
Total of initiatives of less formal or informal professional training at the expense of the employer			
5821	5831	.....
5822	5832	.....
5823	5833	.....
Total of initiatives of initial professional training at the expense of the employer			
5841	5851	.....
5842	5852	.....
5843	5853	.....

VALUATION RULES

Valuation Rules

Generally recognised accounting principles shall be applied. The opinions of the National Accounting Standards Commission shall be taken into account.

Specifically, the following rules shall apply.

I) OFF-BALANCE-SHEET COMMITMENTS**1. OFF-BALANCE-SHEET COMMITMENTS**

Assets made available free of charge to the association of which the association is not the full owner but only has a right to use said assets shall be recognised as off-balance-sheet rights and commitments.

II) BALANCE SHEET**2. FIXED ASSETS**

Purchases having a value of at least € 500 and used for the organisation's operations for a period of more than one year shall be considered as fixed assets.

Depreciation shall be on a straight-line basis and shall begin on the first day of the month of purchase.

2.1 START-UP COSTS

Start-up costs shall be fully amortised.

2.2. INTANGIBLE ASSETS

Intangible assets purchased from third parties shall be valued at their purchase price and the others at cost. If they are used for limited periods, they shall be amortised on a straight-line basis at the following rates:

- Research and development expenses: 33.33%
- Concessions, patents, licences, know-how, brands and similar rights, website: 33.33%
- Goodwill: 33.33%

2.3. TANGIBLE ASSETS

Tangible assets shall be valued at their purchase price, at cost, including related expenses. However, if batches of components that are not significant are purchased, they shall be valued at the overall value of the batch.

Tangible assets used for limited periods shall be depreciated on a straight-line basis, beginning on the first day of the month of their purchase, at the following rates:

- Buildings: 5%
- Facilities: 10% - 20%
- Furniture and office equipment: 33.33%
- Rolling stock: 20%
- Improvements to premises: 20%

In-process assets (e.g. constructions) shall be depreciated beginning on the financial year in which they are completed.

Unused tangible assets or tangible assets that are no longer assigned durably to the operation of the business shall be depreciated on an exceptional basis to bring their value into line with their probable realisable value.

As an exception and in compliance with the eligibility rules of the Framework partnership Agreement, the tangible assets allocated to this program shall be depreciated at 100% the year they are purchased.

3. ASSETS PROVIDED FREE OF CHARGE AND PRO BONO SERVICES

The assets provided which the association can use for valuable consideration shall be valued at market value or use value.

Pro bono services shall be valued at probable resale value.

Pro bono services related to an asset that generates a profit shall be valued at market or use value.

4. LONG-TERM INVESTMENTS

Equity interests and claims shall be recognised at their purchase price minus any amounts not called. However, an individual valuation of each equity interest shall be performed based on the various criteria such as location, profitability and the prospects of the association in which an equity interest is held.

Systematic reductions in value shall be applied in the event of capital losses or durable impairment.

Claims and guarantees shall be recognised at their nominal value. Their value shall be reduced if their repayment when due is uncertain or compromised in part or in whole.

5. CLAIMS DUE IN MORE THAN ONE YEAR AND NO MORE THAN ONE YEAR

Claims shall be recognised at their nominal value.

The value of claims shall be marked down if there are risks of non-collection, losses or probable impairment. The markdowns shall be written back if they prove to be unwarranted.

Yearly dues that have not been paid shall be marked down in value by 50%. Unpaid dues for prior years shall be written off in full.

Where it appears that a claim is definitely uncollectible, said loss shall be recorded directly on the income statement.

6. IN-PROCESS INVENTORY AND ORDERS

Comments: said articles are only assigned values if they are likely to be completed

a) Supplies (raw materials and supplies): N/A

b) In-process manufacturing: N/A

c) Finished products and/or goods:

Goods shall be valued at their purchase price or at the market price on the balance sheet date if the latter is lower.

Finished products shall be valued at their cost price or at the market price on the closing date of the financial period if the latter is lower.

Inventory outflows are recognised in inventory up to the purchase value of the outflows. For assets whose technical or legal characteristics are the same, the inventory outflow value is determined using the FIPO method.

d) In-process orders:

In-process orders shall be valued at their margin cost price, without including the related income share, even though it has become reasonably certain. The cost price includes the expenses directly attributable to the orders, but does not include the financial expenses and/or the extraordinary expenses.

At 31/12/2020, the personnel expenses related to the World Cooperative Congress, that will be held in Seoul in December 2021, are activated as in-process inventory and orders.

e) Impairment:

It is applied to old or obsolescent inventory.

7. CASH AND CASH EQUIVALENTS

The components of said line items are recognised at their nominal value.

Cash and cash equivalents are marked down for impairment when their realisable value on the balance sheet date is lower than their purchase price.

8. ACCRUED INCOME AND PREPAID EXPENSES

These accounts include expenses to be carried forward and earned income; they are recognised either at the nominal amounts of the percentage of the expenses already paid or invoiced but that are related to future financial years or at the amount of the percentage of the revenues that are related to the financial year but which have not been received.

9. SHAREHOLDERS' EQUITY

Shareholders' equity consists of the beginning assets of the association. It may be enhanced by permanent resources (gifts, contributions in kind or in cash) received by the association and intended to durably sustain the operations of the association.

APPROPRIATED EARNINGS: appropriated earnings can be made up by withdrawal from profits and used on the basis of a proposal from the Board of Directors.

10. GAIN FROM REVALUATION OF ASSETS

Gains from revaluation of assets are recognised as per accounting law.

11. CAPITAL CONTRIBUTIONS

Capital contributions recognised on the balance sheet:

Incorporation contributions or expansion contributions (association funds):

Cash contributions are recognised at their nominal value. In-kind contributions are recognised at market or use value.

Contributions for the purchase of assets (capital contributions)

Cash contributions are recognised at their nominal value. In-kind contributions are recognised at market or use value.

Capital contributions are recognised at the value of the amounts received. Scheduled mark-downs are written back as the depreciation and amortisation for the purchase of which the said contributions were obtained, and where applicable, up to the balance in the event of the resale or decommissioning of said assets.

12. PROVISIONS FOR CONTINGENCIES AND LOSSES

Provisions for contingencies and losses are individualised and factor in foreseeable contingencies.

They are written back if at the end of the financial year they exceed the current assessment of contingencies and losses on which they were based.

The provisions are increased by provisions for gifts with write-back rights as applicable.

13. CURRENT LIABILITIES AND LONG-TERM LIABILITIES

Loans and liabilities are valued at their nominal value. They are increased where applicable by late interest or other penalties owed.

14. DEFERRED INCOME AND ACCRUED EXPENSES

These accounts include expenses to be charged and income to be carried forward; they are recognised at:

either the nominal amount or the percentage of the expenses related to the financial year but for which supporting documentation has not yet been reviewed; or the nominal amounts or the percentage of the income already invoiced or received but that is related to the next financial year.

15. FOREIGN CURRENCY

Claims, liabilities, rights and commitments denominated in foreign currency are translated into euros based on the official exchange rates on the day of the transaction or a date near to it.

Foreign exchange differences are recognised as income or as an expense.

On the balance sheet date, accounts in foreign currencies are revalued at the exchange rate on the balance sheet date and unrealised gains and losses are offset by currency. Unrealised losses are charged and unrealised gains are credited (to liabilities) except for exchange differences on receivables and payables between the regions and the global office. In the latter case, unrealised gains are also recorded in the income statement. Unrealised gains and losses on cash and cash equivalents in foreign currencies are immediately charged to the income statement.

III) INCOME STATEMENT**16. DONATIONS AND GIFTS**

The donations and gifts referred to below are recognised in the income statement. (#73)

Cash donations and gifts for setting up or expanding operations for the purchase of assets or cash and cash equivalents are valued at the nominal value of the payment.

In-kind donations and gifts for setting up or expanding operations for use as assets or to support working capital are valued at market or use value.

In-kind donations and gifts received for the purpose of resale are valued at the probable realisable value at the time they are counted.

Donations and gifts intended to be distributed free of charge are not valued.

17. SUBSIDIES RECOGNISED IN THE INCOME STATEMENT

Operating subsidies

Cash subsidies are recognised at their nominal value. In-kind subsidies are recognised at market

Nr.	0535.539.869
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A-npo 6.8

value.

18. BRANCHES

The financial information of the branches (Africa, Americas, and Asia & Pacific) are integrated into the Belgian accounts of the International Co-operative Alliance.

19. OTHER POINTS

The difference between the personnel expenses included in annex Asbl 3 (code 62 : 2.032.023,63 EUR)and the expenses reported in the annex Social report (code 102 : 1.132.444,43 EUR) is due to the consolidated numbers of the Regional offices Africa, Americas and Asia & Pacific (899.579,20 EUR)that are not included in the Social report, which only collects the Belgian data of the global office.



APPROVAL OF THE 2022 ACCOUNTS	
ABSTAIN	
AGAINST	
FOR	

13. Discharge of the Auditor

What does it mean to discharge members of the board and statutory auditor?

This is a requirement in accordance with Belgian law. When the General Assembly discharges the statutory auditor, or the board, the association thereby waives its right to invoke the board or auditor's liability:

1. for the negligent performance of his tasks, and
2. for the damages suffered by the association as a result of any breach of the Law or of the association's articles of association which he did not identify in the course of his control (for example fraudulent annual accounts prepared by the Board). In the latter hypothesis, the auditor will not be liable if he shows that he has properly performed his duties and has disclosed these violations to the Board (or to the General Assembly if the Board does not remedy the violation).

However, the discharge is only valid to the extent it has been granted in full knowledge. The same qualification is applicable to the discharge granted to directors.

This means that the discharge only waives the association's rights towards the auditor about facts, actions or omissions that have been disclosed to the General Assembly (for example in the auditor's/Board's report or in the approved statements) or, more generally, facts, actions or omissions of which the General assembly had (in fact) knowledge of or of which the General Assembly could reasonably have had knowledge.



DISCHARGE OF THE AUDITOR	
ABSTAIN	
AGAINST	
FOR	

14. Discharge of the Board

See explanation in agenda item 12 explaining “discharge of the board”.



DISCHARGE OF THE BOARD	
ABSTAIN	
AGAINST	
FOR	

15. Re-appointment of the Auditor (RSM)

According to the new ICA Articles of Association (article 53.1), “If the law so requires, the General Assembly must appoint a statutory auditor, chosen from amongst the members of the Belgian “Institut des Réviseurs d’Entreprise / Instituut der Bedrijfsrevisoren”. The statutory auditor shall serve for a term of three (3) years.”

According to Article 53.2, “If the ICA is not required by law to appoint a statutory auditor, the General Assembly may still appoint a statutory auditor or an external accountant to audit the annual accounts.”

The new Articles of Association do not require that the appointment of the statutory auditor be done by secret vote.

Following the recommendation of the Audit & Risk Committee, the Board of Directors is recommending the appointment of SRL RSM InterAudit as auditor for the International Cooperative Alliance AISBL. RSM InterAudit is a member of RSM international, a network of member firms offering audit, tax and advisory services. They are operating in 123 countries worldwide, with more than 260 professionals in Belgium. Their annual fees would be EUR 13,200, excluding VAT.



Appoint SRL RSM InterAudit as the auditor for the International Cooperative Alliance AISBL for 3 years. SRL RSM InterAudit will be represented by Ms Karine Morris and/or Mr Ibrahima Kane. Their annual fees will be EUR 13,200, excluding VAT.	
ABSTAIN	
AGAINST	
FOR	

16. Work Plan 2023

A. Promotion of the Cooperative Identity

A.1. Reinforce the ICA Statement on the Cooperative Identity

Global Consultations on the Cooperative Identity

In an effort to assertively promote and defend the Cooperative Identity, the Global consultations will be carried out at all levels of the ICA, under the auspices of the ICA Cooperative Identity Advisory Group (ICA-CIAG). After the 2022 global survey, the ICA-CIAG will invite ICA members and entities to host self-guided events to discuss about the Cooperative Identity. Supporting materials, such as a Toolkit for self-guided events, an [online discussion platform](#), the 33rd World Cooperative Congress report and a digital reproduction of the ICA historical documents on the Cooperative Identity will be provided.

A.2. Promote regulation that protects the Cooperative Identity

Cooperative legislation

In collaboration with the Cooperative Law Committee, various services and production on cooperative laws will be produced, including the review of national/regional laws on cooperatives and the production of commentaries on the translation of Cooperative Identity into legal rules.

A.3. Promote identity-related communication and branding

International Day of Cooperatives

Every first Saturday of July, the international community celebrates the International Day of Cooperatives. This year, there will be a coordinated multi-step campaign leading towards the [2023 UN SDG Summit](#) to strengthen the position of cooperatives in the global policy dialogue and mobilize cooperatives in the context of the Agenda 2030.

Cooperative Branding Campaign

A communications campaign will promote the image of the cooperative movement and stimulate intensified cooperative branding to maintain and intensify its own identity as an increasingly modern and innovative entrepreneurial movement.

B. Growth of the cooperative movement

B.1. Promote the growth and involvement of the ICA membership

Global Recruitment Campaign

All ICA bodies will work together on a global recruitment campaign, working towards a one-week recruit-a-thon to take place in the last quarter of 2023. Various tools are being developed towards this effort, as well as research on potential members to contact in coordination with current members.

Valuing Membership

Member value meetings with each ICA member, in collaboration with their corresponding regions and sectors as possible and relevant, will be organized to better understand their priorities and discuss how the ICA can help them meet those priorities as a member value.

Also, Members Briefs (published 3-4 times per year) will keep members informed about important ICA activities.

B.3. Extend and deepen global partnerships and alliances

Global partnerships and alliances

The ICA will extend and deepen its global partnerships and alliances to promote cooperatives, as well as the social and solidarity economy, through an active role in international networks, such as the Committee for the Promotion and Advancement of Cooperatives (COPAC), the UN Task-Force on the Social and Solidarity Economy (UNTFSSSE) and the International Coalition for the Social and Solidarity Economy (ICSSE), among others.

B.4. Deepen the policy impact of the cooperative movement

Advocacy and policy impact

The ICA will continue to impact policy for the cooperative movement at the international level in collaboration with international institutions and also on the occasion of various international events, such as G20 (August and September 2023, India), a Voluntary National Review Lab on cooperatives within the framework of the High-level Political Forum on Sustainable Development (July 2023, the UN Headquarter in New York) and the UN Secretary General's report on Cooperative in Social Development.

Institutional cooperation with existing and new intergovernmental and international organizations (ILO, FAO, ITC, UNDESA and UNRISD) will be strengthened through various partnership forums.

B.5. Develop global knowledge on the cooperative movement

Cooperative research

Various cooperative research activities will be organized with the initiative of the Committee on Cooperative Research (CCR), including ICA CCR Global and Regional research conferences, elaboration of the ICA Research strategy, and publication of the Review of International Cooperation.

Cooperative statistics

Collaboration with the International Labour Organisation (ILO) for developing the international standard on cooperative statistics will continue, particularly on the occasion of the 21st International Conference of Labour Statisticians (October 2023, the ILO Headquarter in Geneva). Statistical data on cooperatives will be collected and analyzed in view of creating the Global Observatory on Cooperatives in 2024.

B.6. Deepen the economic role of cooperatives

Cooperative Value Chains

Identify the economic sectors and activities with the most potential and explore ways to strengthen cooperatives' leading role in the global economy. An analysis on cooperatives'

involvement in the main value chains will be carried out in collaboration with the Regional and Sectoral Organizations of the ICA.

B.8. Deepening the communication capacity of the cooperative movement

Communications

Various communication activities will be made to strengthen the visibility of the ICA and the cooperative movement, such as ICA websites, social media, news and press releases, Cooperative Insider (published every two months), and ICA video presentation.

B.9. Deepen the involvement of the youth

Youth

With the leadership of the ICA Youth Committee, various activities for the youth, by the youth and of the youth will be carried out, mainly [Cooperative Spring Training of Trainers](#) (in March 2023) and [Youth Leadership Exchange Program](#).

B.10. Promote gender equality

Gender equality

The ICA Gender Equality Committee (ICA GEC) will promote gender equality in cooperatives and advocate cooperatives' achievement in this topic on various occasions, such as the [International Women's Day](#) (March 8) and the [International Day for the Elimination of Violence against Women](#).

C. Cooperation among cooperatives

C.1. Building and exchanging knowledge

Cooperative Connect

In partnership with DotCooperation & Digital Commons Cooperative, [Cooperatives Connect](#), an extensive directory of cooperatives, will be accessible via the Internet at no cost and can serve as an easy way to locate and engage with fellow cooperatives in every continent.

Technology and Cooperatives

A series of discussions will be organized to examine issues related to technology, including digitalization. Different works already done or ongoing in the cooperative movement will be shared to identify common ground for answering the changing world.

C.2. Deepening the common action of large cooperatives and cooperative groups

International Cooperative Entrepreneurship Think Tank (ICETT)

Composed of more than 15 large cooperatives across the world, ICETT will continue to work to address some of the global challenges faced by cooperative enterprises by sharing ideas, exchanging knowledge and experiences, conducting research, and fostering cooperation among cooperatives.

World Cooperative Monitor (WCM)

In collaboration with the European Research Institute on Cooperatives and Social Enterprises (Euricse), the WCM will illustrate the economic weight of the cooperative sector, as well as its contribution to the SDGs. It will also deliver the voices of large cooperatives based on the experiences and discussion of the ICETT and its members.

D. Contribution to Global Sustainable Development

Promotion of cooperatives' contribution to the SDGs

As a common objective of the planet for better future, the Sustainable Development Goals should be understood as an important way of communicating cooperatives' impact to society. The ICA will continue to promote the SDGs among the cooperative movement by developing a common framework to communicate their contribution in achieving the SDGs. Particularly, in 2023, active advocacy activities will be made in targeting the UN SDG Summit which will be held in September 2023 at the United Nations Headquarters in New York.

D.4. Deepen the cooperative movement's initiatives supporting international development cooperation

ICA-EU Partnership program on International Cooperative Development

Following a successful first [ICA-EU Partnership \(2016-2021\)](#), the ICA will prepare a follow-up program based on international cooperative development actions in policy, partnerships, knowledge building, research and visibility. The ICA-EU Partnership will be driven by the ICA Global and Regional offices, carried out with member organisations and stakeholders.

Cooperative Development projects

Various activities related to cooperative development will be organized and shared through the International Cooperative Development Platform. [The Mapping International Cooperative Development Programs \(MiCDP\)](#) online portal will be further developed and members currently not participating will be informed and integrated into the platform.

Some cooperative development projects are ongoing and are being planned, for example, "Fostering Cooperatives in the UAE", potential projects in Arabic countries and the Africa region and a project with the International Trade Center on fashion cooperatives in Africa.

E. Functional areas

Statutory meetings

In addition to the ICA General Assembly that will be held on 28 June 2023, in Brussels, Belgium, there will be three in-person Board meetings and a number of Board committee meetings will be organized to discuss various issues of the global cooperative movement.

Finance and administration

In coordination with Regions and Sectors, the ICA will manage its financial and administrative work to better value members' contribution.

17. Approval of the 2023 Budget

COMBINED BUDGET 2023 in EUR (euros)						
	GLOBAL OFFICE	AFRICA	AMERICAS	ASIA-PACIFIC		TOTAL
GLOBAL INCOME	1,707,649	196,357	617,619	475,725		2,997,170
<i>Global subscription income</i>	1,065,969	76,837	353,833	355,725		1,852,364
Subscriptions	3,012,772	0	0	0		3,012,772
Bad debt provision	-212,302	0	0	0		-212,302
Subscription redistribution	-1,734,501	76,837	353,833	355,725		-948,105
Thematic Committees	-20,000					-20,000
Sectoral allocation (15%)	-420,070	0	0	0		-420,070
Regional allocation	-1,294,431	76,837	353,833	355,725		-508,035
<i>Meeting revenue</i>	0	83,860	46,803	60,000		190,633
<i>Other + project income</i>	641,500	35,660	215,578	60,000		952,738
<i>Financial revenues</i>	0	0	1,404	0		1,404
EXPENSES	-1,705,570	-186,251	-616,492	-476,000		-2,984,313
<i>Services and other goods</i>	-520,783	-39,861	-98,945	-189,500		-849,088
Premises	-81,023	-7,323	-28,896	-39,000		-156,242
General office	-11,270	-1,446	-1,881	-4,000		-18,597
Travel	-23,300	-9,646	-13,124	-58,000		-104,070
IT	-32,060	-5,800	-5,928	-12,000		-55,788
External services	-255,530	-7,355	-35,196	-41,500		-339,581
Meeting expenses	-117,600	-8,290	-13,919	-35,000		-174,810
<i>Personnel</i>	-1,106,288	-139,681	-398,003	-280,000		-1,923,972
<i>Depreciation</i>	-3,500	0	-4,212	0		-7,712
<i>Other expenses - project support</i>	-55,000	0	-100,729	-6,500		-162,229
<i>Financial expenses</i>	-20,000	-6,709	-14,603	0		-41,311
NET INCOME	1,898	10,107	1,127	-275		12,857



APPROVAL OF THE 2023 BUDGET	
ABSTAIN	
AGAINST	
FOR	

18. Ratification of the Regional Rules

The XV Regional Assembly of ICA Americas (also known as Cooperatives of the Americas) approved the proposals to amend Art. 2 of the By Laws of the Board of Directors of Cooperatives of the Americas as follows:

The Regional Board of Directors will be composed of one full member and one substitute member from each country; one member from each regional member organization; two members from the regional sectoral organizations, one member from the Regional Gender Equality Committee, and one member from the Youth Network of the Cooperatives of the Americas.

and Art. 9 (a) of the By Laws of the ICA Americas and related transitional provisions, concerning the structure and composition of the Regional Board as follows:

The Board will be composed of one full member and one substitute member from each country; one member from each regional member organization; two members from the regional sectoral organizations, one member from the Regional Gender Equality Committee, and one member from the Youth Network of the Cooperatives of the Americas. The Board will have a President, a First Vice President, a Second Vice President and a Secretary.

The full revised rules of Cooperatives of the Americas are provided below for reference.

Article 20 (paragraph 5) of the previous ICA Bylaws empowers the Regional Assemblies to draw up their Articles of Association and requires the ICA General Assembly approve them. However, the new Articles of Association shifts this power to the Board of Directors, (24.2) as follows:

(y) the approval of the internal rules governing, amongst other matters, the mission, responsibilities, composition, powers, conduct of meetings and convening modalities, presence quorum, and voting majority and voting procedures of each Region and Sectoral Organisation, insofar as the Regions and Sectoral Organisations take the form of bodies of the ICA, and of the Thematic Committees.

Therefore, should the new Articles of Association be approved earlier in the day, this agenda item will be cancelled.

BYLAWS OF THE COOPERATIVES OF THE AMERICAS - A REGION OF THE INTERNATIONAL COOPERATIVE ALLIANCE

1. REGIONAL ASSEMBLY.

The Regional Assembly of the Cooperatives of the Americas is part of the governance structure of the International Cooperative Alliance, according to article 19 of the Alliance's Bylaws, and is the highest authority of the Cooperatives of the Americas.

2. OBJECTIVE.

The main objective of the Regional Assembly is to promote cooperation among the member organizations of the Alliance in the Americas and to be a forum for the analysis of regional and global issues related to cooperative development.

3. FUNCTIONS.

The Regional Assembly shall:

- a) Acknowledge and deliberate on proposals and resolutions to be presented to the Alliance's General Assembly.
- b) Establish the priorities for the Alliance's work program in the region.
- c) Establish the general policies for the funding of the activities of the Alliance in the region.
- d) Approve the creation of regional sectoral organizations and regional thematic committees on the recommendation of the Regional Board of Directors.
- e) Ensure that the decisions of the Alliance's General Assembly are implemented in the region.
- f) Ratify the members of the Regional Board of Directors, composed according to Article 9 of these Bylaws.
- g) Approve the bylaws and articles of association of the Cooperatives of the Americas, subject to ratification by the Alliance's General Assembly.
- h) Elect the President of the Cooperatives of the Americas, as established in the Alliance's Bylaws and based on the provisions of Article 8 of these Bylaws.
- i) Elect an Audit Committee composed of 3 members and 2 substitutes, from among the members and substitutes of the Regional Board of Directors who are not members of the Executive Committee. The chairman of this committee must be a full member of the Board of Directors and have experience and expertise in accounting.

4. REPRESENTATION.

- a) The members who have fulfilled all the obligations set out in the bylaws are entitled to at least one representative with 1 vote and may have additional votes in proportion to their membership, up to a maximum of 12. Each country may have a maximum of 25 votes.
- b) The number of votes is determined on the basis of the number of individual members represented by each member organization and is calculated according to the rules established in Section XI, Article 28 of the Alliance's bylaws.
- c) Organizations not affiliated with the Alliance, international bodies, governments and state organizations, institutes of cooperative research and education, and other organizations related to the promotion of cooperative principles and

cooperatives or that support the Alliance, may be invited to the Regional Assembly as observers by the Regional Board of Directors, the Executive Committee, the President, and the Regional Director of Cooperatives of the Americas.

- d) All subjects to be discussed by the Regional Assembly will be decided by simple majority, with the exception of amendments to these Regulations, which will require the favorable vote of at least two-thirds of the votes present.
- e) In countries where there is more than one member, the number of additional votes is determined proportionally among the members in accordance with paragraph (b), provided that no representative has more than 12 votes. Any case of conflict will be decided by the Executive Committee, subject to appeal to the Regional Board of Directors.
- f) Individual member organizations have the right to delegate by proxy their votes to one or more representatives from the same country, provided that no representative has more than 12 votes.
- g) Members have the right to send observers to the Regional Assembly, upon prior registration at the Regional Office.

5. ASSEMBLIES.

- a) The Regional Assembly will be ordinary or extraordinary. The first will be convened by the Regional Board of Directors and will meet every two years, alternating with the Alliance's General Assembly.
- b) The Extraordinary Regional Assembly may be convened by decision of the Regional Board of Directors or at the request of one third of the member organizations.
- c) The quorum for the Ordinary and Extraordinary Regional Assemblies must be at least more than half of the votes represented by the member organizations in good standing on the first call. On the second call, the meeting will be held one hour after the first call, with at least 30% of the votes represented by the member organizations in good standing.
- d) The Regional Director, in coordination with the President, will be responsible for the preparation and distribution of meeting documents and, along with the host organizations, for the logistical aspects of the Regional Assembly.

6. LANGUAGES.

The official languages of the Regional Assembly will be: Spanish, Portuguese, French, and English.

7. FINANCE.

- a) Delegates and their respective organizations must cover the costs of their participation in the Regional Assembly.
- b) The participation of delegates in the Ordinary and Extraordinary Regional Assemblies will be free of charge. The Regional Board of Directors may establish participation fees for additional supplementary activities.

8. ELECTIONS.

- a) The Regional Assembly will be chaired by the President of Cooperatives of the Americas or, when necessary, the First or Second Vice President, in that order.

- b) To be elected President is necessary to:
 - I. Be a member of the Regional Board of Directors for at least three years.
 - II. Have the financial support of your organization, both to serve as President of the Cooperatives of the Americas and as Vice President of the Alliance.
- c) Nominations for President must be submitted at least two months before the date of the Regional Assembly that will elect him. Information about nominated candidates will be disseminated by the Regional Director to delegates and member organizations. In the case of representatives of sectoral organizations and thematic committees, the nominations should be communicated in writing to the President immediately after the Assemblies of these bodies are held.
- d) Voting will be conducted by secret ballot.
- e) The President will hold office for a four-year term with the possibility of one re-election. If for any reason the First Vice President has to assume the Presidency, he will do so until the next Regional Assembly; this period will be additional to the period established in this clause.
- f) The nomination of the President to be elected as Vice President of the Alliance will be made by the Regional Board of Directors at least three months before the Alliance's General Assembly.

9. STRUCTURE OF THE REGIONAL BOARD OF DIRECTORS.

- a) The Regional Board of Directors will be composed of one full member and one alternate for each country; one member for each affiliated regional body; one member for each of the regional sectoral organizations whose creation has been formally ratified by the ICA Regional Assembly and General Assembly up to the maximum number of sectors formally recognized by the ICA in art. 34, fourth paragraph of its Rules of Procedure, one member for the Regional Gender Equality Committee and one member for the Youth Committee of Cooperatives of the Americas.
- b) The members from each country will be appointed by a majority vote of the member organizations of the respective country, the members of the regional member organizations will be appointed by each of them. The members of the Regional Sectoral Organizations will be nominated by a majority of them. Members of the Regional Gender Equality Committee and the Regional Youth Network of the Cooperatives of the Americas will be nominated by the respective committees.

Organizations applying to chair Sectoral and Thematic Committees must bear the costs that these functions entail. If the members representing these committees on the Regional Board of Directors are not the chairs of these committees, their organizations must fund the costs of participation on the Regional Board of Directors.

The names of the nominated members will be communicated in writing to the President at least one month before the date of the Regional Assembly, who will formally appoint them.
- c) Members of the Regional Board of Directors will serve a four-year term and be eligible for re-election.
- d) In case of resignation or replacement of a full or substitute member by the organizations that nominated them, the information must be formally communicated to the President, with a copy to the Regional Director, who will cease their functions. The respective organizations shall nominate a new member in its place, subject to ratification by the next Regional Assembly, after confirmation that all requirements

set forth in the bylaws for the election of such a representative have been met.

- e) The President of Cooperatives of the Americas will be the President of the Regional Board of Directors.
- f) The Regional Board of Directors will hold regular meetings at least once every quarter of the year.

10. DUTIES AND POWERS OF THE REGIONAL BOARD OF DIRECTORS.

- a) The Regional Board of Directors will nominate, from among its full members, an Executive Committee composed of the President, two Vice Presidents, the Secretary, and threemembers from countries other than the President's. The responsibility of this Committee will be to deal with the ordinary or urgent business of the Cooperatives of the Americas whenthe Regional Board of Directors cannot meet.
- b) Elect one of its members as First Vice President, who will replace the President in case of absence or resignation until the end of his/her term and in case of leave of absence until it ends. In such cases, the First Vice President's organization must bear the expenses involved in fulfilling the role of President.
- c) Elect one of its members as Second Vice President.
- d) Elect one of its members as Secretary.
- e) Ensure the preparation of the Regional Assemblies with the support of the Regional Office.
- f) Support the definition and implementation of policies and work of the Cooperatives of the Americas.
- g) Facilitate communication and strengthen the presence of the Cooperatives of the Americas in each of the sub-regions.
- h) Support the definition of the Alliance's global and sectoral strategies in the Americas.
- i) Consider requests and proposals from member organizations regarding Alliance's actions in the Americas.
- j) Approve its own rules of procedure in matters not covered by these bylaws.
- k) Perform any other task entrusted to it by the Regional Assembly.

11. SPECIAL PROVISIONS.

- a) In a complementary manner and in matters not covered by these Bylaws, the Alliance's Bylaws will apply.
- b) The Cooperatives of the Americas Bylaws and Articles of Association and any subsequent amendments must be submitted to the General Assembly for approval as provided in Article 21 of the Alliance's Bylaws.
- c) The first Regional Assembly for the foundation of this structure was held in São Paulo, Brazil, on November 21-22, 1994. Because of its special character, all organizations that applied for membership before November 1994 were invited.
- d) These Bylaws were revised and approved at the Extraordinary Regional Assembly held in Bogotá, Colombia, on November 21, 2008, amended and approved at the Ordinary Regional Assembly in Panama City, Republic of Panama, on May 31, 2012, International Year of Cooperatives.

TRANSITIONAL PROVISIONS. These Bylaws shall enter into force as of the date of their approval by the Alliance's Extraordinary General Meeting on October 31, 2012, in Manchester, in accordance with Article 21 paragraph (e) of its articles of association.

NOTE: At the XII Ordinary Regional Assembly of the Cooperatives of the Americas held in Montevideo, Uruguay, on November 17, 2016, the necessary amendments were approved to adjust the references made to the articles of the Articles of Association and the Bylaws of the International Cooperative Alliance.

NOTE: at the XV Ordinary Regional Assembly of Cooperatives of the Americas held in Asunción, Paraguay on October 27, 2022, the necessary amendments are approved to adjust the number of sectoral organizations that make up the Board of Directors, for two substantive reasons, being i) having been deliberated by the Board of Directors in 2019, ratified by the Assembly in 2022, back to face-to-face, the creation of a Sectoral Organization of Agricultural Cooperatives of the Americas - REDACOOOP and ii) the decision of the ICA General Assembly held on June 20, 2022 in Seville to agree to all 8 sectors a representation in the World Board. This amendment shall enter into force upon ratification by the ICA General Assembly in accordance with Article 21, paragraph 3 (h) of its ICA Statute and Article 20, paragraph 1 (e) of its Rules of Procedure.

PROCEDURE

Powers and duties

1. The Board shall:

Ensure the fulfillment of the mission and vision and the matters of the Cooperatives of the Americas between Regional Assembly meetings. Board members have an obligation to act in good faith, in accordance with the Bylaws and the Articles of Association, and to exhibit the best ethical behavior as members of the Board.

Formulate and approve policies and strategies that lead to regional cooperative development, monitoring performance management to ensure that established objectives and goals are met.

Establish committees and working groups as it deems appropriate, either among its members or with persons outside the Board and decide on their powers and responsibilities.

The powers and responsibilities of the members of the Board of Directors of the Cooperatives of the Americas are described in Annex 3 and are part of these Bylaws.

Code of Governance

- 1.1 All Board members must sign and abide by the approved Code of Governance.

Induction and training

- 1.2 All Board members agree and are required to participate in the approved induction and training programs.

Composition of the Board

2. The Board will be composed of one full member and one substitute member for each country; one member for each regional member organization; one member for each of the regional sectoral organizations whose creation has been formally ratified by the ICA Regional Assembly and General Assembly up to the maximum number of sectors formally recognized by the ICA in art. 34, fourth paragraph of its Rules of Procedure, one member for the Regional Gender Equality Committee and one member for the Regional Youth Committee of Cooperatives of the Americas. The Board will have a President, a First Vice President, a Second Vice President, and a Secretary.

Only representatives of organizations that pay their annual subscriptions in accordance with the Bylaws of the International Cooperative Alliance will have the right to be elected as members of the Board. If a Board member organization is unable to pay its financial obligation to the ALLIANCE during its term on the Board, its rights as a Board member will be suspended.

Board Meetings

3. Board meetings will be held at least every quarter and at other times as needed.

Meetings may also be called at the request of the President, the Executive Committee, or by decision of one third of the members.

Board meetings can be held entirely or in part by electronic means.

Attendance

4. The President and Board members are required to attend Board meetings.

Regular attendance required

If a Board member fails to attend three consecutive meetings or four alternate meetings within the period for which he was elected, he will be suspended from his duties, provided that he has not been replaced by the substitute delegate, and will automatically be replaced by the substitute.

In the event that the Member and the Substitute lose their rights due to non-attendance, the member organization(s) in the country may appoint the Holder and the Substitute members, subject to ratification by the Board, until the next Regional Assembly.

Substitutes

In the absence of the Member, the Substitute will take part in the meetings of the Board of Directors. The substitutes will only have voting rights in the event that the full member does not attend the Board of Directors' meeting. In this case, the absence of the member will not be counted. Only in the event that both the member and the substitute do not attend the Board meeting will the member be considered absent.

Personnel and other employees of the Cooperatives of the Americas

The Regional Director must attend all meetings of the Board. The Board may require other high-ranking officials from Cooperatives of the Americas to attend meetings. Other than the Regional Director, no other participants may speak at Board meetings, except in specific circumstances and regarding specific agenda items, when appropriate.

Interpreters

Interpreters will be allowed to be present at meetings to assist the respective Board members.

Observers

In exceptional circumstances, attendance during all or part of the meeting will be permitted with the approval of the Board. Up to two observers per country, two from each sectoral organization, thematic committee, and five from the host country. This fact needs to be informed in advance.

Quorum

5. The quorum for meetings of the Board must be at least more than half of its members. If a quorum is not present 30 minutes after the time set for the beginning of the meeting and at least 30% of the Board members are present, the items on the agenda will be addressed and a table with the agreements reached will be drawn up, which will then

be sent to the Board members who were not present for their consideration and validation by a qualified majority of two-thirds (2/3) of the Board members. The substitutes will not be counted for quorum purposes if they are not in office. Participation in the Board must be properly documented.

Presidency

6. The President will chair all meetings of the Board and may be replaced in his absence by the First Vice President and Second Vice President, in that order, when necessary. In the absence of the aforementioned, the meeting will be chaired by the member in the corresponding numerical order.

The guidelines on the role of the President are described in Annex 1 and are part of these Bylaws.

Executive Committee

7. The guidelines for the operation of the Executive Committee are described in Annex 2 and are part of these Bylaws.

Order of Debate

8. Members desiring to speak on any subject must indicate their wishes to the President, who calls upon them in the order in which their requests are received.

All speeches must be addressed to the President and directed to the subject under discussion, or to a question of procedure.

Members may speak more than once on any matter under discussion, but may make a second speech only after all those inscribed have had an opportunity of speaking.

Questions of order or personal explanations may be raised at the end of any speech, or translation thereof, but may not interrupt either the speaker or the interpreter, or the President in the act of taking a vote.

Proposers of motions or substantive motions have the right to reply to the discussion before the motions are put to the vote. Not more than one motion, or amendment to it, will be discussed at any one time unless the President decides otherwise.

As a general rule, speakers are asked by the President to adhere to specific time limitations.

Discussions on any question may be closed by a motion, 'That the question be now put'. Such a motion may only be proposed by a representative who has not already spoken on the subject under discussion. If the closure is seconded, the President puts the question of closure to the vote. The proposer of the original motion has the right to reply before the vote is taken.

Dilatory motions — i.e., 'That the discussion be adjourned' or 'That the matter be dropped' — are formally moved and seconded and put to the vote without discussion.

No motion is put to the vote unless it has been presented in accordance with the Bylaws and has been seconded.

Right to Speak

9. Only Board members and the Regional Director will have the right to speak at Board meetings. Observers or employees of Cooperatives of the Americas may speak, with the specific permission of the President, on specific topics.

Global Board members from the region will be permanent guests at Board meetings with the right to speak, but not to vote.

Decisions

10. The matters in the Board will be decided by consensus or by majority vote, with each member having one vote. The result of all decisions and follow-up actions will be fully recorded in the minutes of the meeting. Each meeting should primarily deal with unfinished business from the previous meeting.

The Board will make its decisions in the meetings, which can be in person or on-line. In case of in-person meetings, and if there is no clear consensus, the president should put the matter to a vote and those present should indicate their position by a show of hands. A secret ballot is allowed if requested and approved by a majority of the Board members present.

In certain cases, the Board may consider it necessary, either as a matter of urgency or because the matter could not be discussed at an ordinary or extraordinary meeting, to apply voting by "Written Procedure" for decision making. In this case, the following conditions must be met:

- a) The Regional Board will send in writing to all Board members the question on which the decision is to be made and the deadline by which they must respond. The decision to be evaluated must be clear, complete, explicit, and contain all the necessary material for each board member to take a position.
- b) Inquiries and their follow-up will be forwarded to the official mailing addresses that each member shall indicate to the Alliance as being for common and safe use. It is the responsibility of each board member to report on the status of their mailing addresses.
- c) The mail system will confirm delivery, but it will be the responsibility of each board member to read and respond to the messages.
- d) Advisors must respond to the consultation by expressing their agreement, refusal or abstention.
- e) Unless otherwise stated in the call for votes, after the seven calendar days of the decision deadline, those who have not responded will be considered null and void.
- f) Voting by "Written Procedure" is subject to all other voting rules in effect.
- g) To determine whether a decision is approved or rejected, the total number of valid votes must be taken into account.
- h) If one third of the members express their opposition to the matter being dealt with virtually, and regardless of any votes cast, the matter will be dealt with at an in-person meeting.

To change this procedure requires an affirmative vote of at least two-thirds of the Board members present or valid.

Voting

11. Each Board member will be entitled to one vote. In the event of a tie vote on any matter, the President of the meeting will have a second or casting vote.

Agenda of the Meeting

12. Only the items previously stipulated on the Agenda will be discussed.

Board members may suggest items for inclusion on the agenda of the next Board meeting by sending a written note to the Regional Director at least fifteen days before the scheduled meeting date.

Urgent Matters

13. Urgent matters may be considered by the President, or by the Executive Committee for inclusion in the agenda.

Statement of Interest

14. Board members will not participate in the discussion or determination of matters in which they have a direct interest. Such interest will include themselves as individuals, close relationships and associations, and their organizations.

If in doubt, the Board member must openly declare the possibility of an interest, whether direct or indirect, in any matter discussed during the Board meeting before discussion of the item begins.

The President will decide whether the existence of any indirect interest will prevent the member from participating in the discussion or determination of the item.

When in the opinion of the President, in consultation with the members of the Executive Committee, there is a potential conflict of interest between the interest of the member and that of the Board, the member shall withdraw from the meeting while the item is under discussion.

Confidentiality

15. Board members will be responsible for maintaining the confidentiality of Board matters at all times, including confidential documents and discussions related to the Board meeting, which shall be defined by the President and the Regional Director.

Board members will be asked to sign a confidentiality agreement.

General provisions

16. The Regional Director will be responsible for organizing all Board meetings.

Meetings will be held at a location convenient and acceptable to the Board. Meetings may rotate in different locations as decided by the Board.

As far as possible, the location and date of Board meetings will be scheduled annually by the Board itself. In case of force majeure that prevents the meeting from taking place at the scheduled location, the Executive Committee, along with the Regional Director, may reschedule or change the location of the event.

The official language of the Board is Spanish.

Seating arrangement

Only full Board members, the Regional Director, and special guests will be seated at the main Board table. Other assistants, including senior officials, substitutes and, as far as possible, interpreters, will be seated behind the Board members.

Documents

17. The agenda and all accompanying documents should be sent out at least two weeks before the meeting, although precautions should be taken for urgent matters.

Sending can be done with prior approval by electronic means.

Annex 1 - Guidelines for chairing meetings of the Board of Directors of Cooperatives of the Americas

The role of the President will be to conduct the meeting in an orderly fashion. The President's decision on any agenda item will be final and not open for discussion.

The President shall prepare an approximate schedule for discussion of each item on the Board's agenda, which shall be adhered to as far as possible, subject only to such changes as the Board may deem necessary to address additional matters of urgency or interest prior to approval of the agenda.

Annex 2 - Guidelines for meetings of the Executive Committee of Cooperatives of the Americas

1. The composition and duties of the Executive Committee are defined in article 10 (a) of the Cooperatives of the Americas' Regulations.
2. In the composition of the Committee, efforts will be made to ensure that all sub-regions of the Americas region are represented: Mercosur, the Andean Community, Central America and the Caribbean, and North America.
3. The nomination of the Committee members is personal, so in case of absence they cannot be replaced by any other person from the Board.
4. If a Committee member fails to attend three consecutive meetings within the period for which he was elected, he will cease to serve on the Executive Committee and the Board will nominate another person from among its full membership.
5. The Regional Director must attend all meetings of the Executive Committee.
6. Observers may not participate in Executive Committee meetings, except in exceptional cases and by decision of the President.
7. In addition to the provisions of Article 10 a) of the Bylaws, the Executive Committee may meet before each meeting of the Board of Directors to discuss the most relevant issues, as well as whenever it is deemed necessary or convenient.

Meetings may also be called at the request of the President or by decision of one third of the members.

Committee meetings can be held entirely or in part by electronic means.

8. The Executive Committee will assume other tasks and responsibilities that may be delegated and/or stipulated by the Board of Directors.
9. The President of the Board will chair all meetings of the Committee and may be

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replaced in his absence by the First Vice President and Second Vice President, in that order, when necessary. In the absence of the aforementioned, the meeting will be chaired by the member in the corresponding numerical order.

10. The quorum for meetings of the Committee must be at least more than half of its members. If a quorum is not present 30 minutes after the time set for the start of the session before the Board of Directors' meetings, the items will be discussed and presented directly to the Board of Directors.

In the case of a meeting that is not a prior Board meeting and a quorum is not present 30 minutes after the scheduled start time, agenda items may be discussed by the members present, but decisions will not become final until they are ratified by the Committee at its next meeting at which the required quorum is present. Participation in the Committee must be properly documented.

11. Matters in the Committee will be decided by consensus or by majority vote, which will be conducted by a show of hands. A secret ballot is allowed if requested and approved by a majority of the Committee members present.

The result of all decisions and follow-up actions will be fully recorded in the minutes of the meeting. Each meeting should primarily deal with unfinished business from the previous meeting.

12. Each Committee member will be entitled to one vote. In the event of a tie vote on any matter, the President of the meeting will have a second or casting vote.
13. In supplementary form and in matters not covered in this Annex, the provisions of the respective chapters of the Bylaws and Code of Governance of the Board of Directors of Cooperatives of the Americas shall apply.

Annex 3 - Roles and Responsibilities of the Board Members of Cooperatives of the Americas in their respective countries (*)

The members of the Board of Directors of Cooperatives of the Americas have as their duties and responsibilities in their own country:

1. Represent the Cooperatives of the Americas when necessary and as delegated by the President on policy aspects and the Regional Director on operational aspects.
2. Support the definition and implementation of policies and work of the Cooperatives of the Americas
3. Consider requests and proposals from member organizations regarding the actions of the International Cooperative Alliance at the level of the Americas.
4. Facilitate communication with members and other organizations and entities linked to the cooperative movement, as well as strengthen the presence of Cooperatives of the Americas in the country.
5. Hold regular meetings with Alliance members in their country to inform them about the work of Cooperatives of the Americas and to voice the concerns and proposals of members in the country.
6. Immediately disseminate to the members of the Alliance the decisions adopted by the Board of Directors of Cooperatives of the Americas and any other resolutions or

documents received.

7. Support the Regional Office in implementing the agreements taken by the Board of Cooperatives of the Americas.
8. Promote the activities of Cooperatives of the Americas among members and the national cooperative movement, and especially promote the participation of cooperatives in the Regional Conferences/Cooperative Summits of the Americas.
9. Support the Regional Office's efforts to attract new members to the Alliance.
10. Promote the integration of member organizations in their countries.
11. Defend the cooperative principles and values.

Amended at the LXVIII Meeting of the Regional Board of Directors of Cooperatives of the Americas, in Santiago, Chile, August 2017.

Amended at the LXXXIX meeting of the Board of Directors of Cooperatives of the Americas, in its virtual meeting and transmitted to the XV Ordinary Regional Assembly for ratification as provided by art. 3, literal g) of the Regulations of Cooperatives of the Americas and, to follow, to the General Assembly of the International Cooperative Alliance to be held in June 2023 in Brussels, as provided by article 21, paragraph 3, literal h) of its ICA Statute and by article 20, paragraph 1, literal e) of its Regulations: changes the number of sectoral organizations that make up the Regional Board of Directors of Cooperatives of the Americas in two orders of motivation, being i) having been deliberated by the Board in 2019, ratified by the Assembly in 2022, back to face-to-face, the creation of a Sectoral Organization of Agricultural Cooperatives of the Americas - REDACCOOP and ii) the decision of the ICA General Assembly held on June 20, 2022 in Seville to agree to all 8 sectors a representation in the world Board.



APPROVAL OF THE REVISED BYLAWS OF COOPERATIVES OF THE AMERICAS	
ABSTAIN	
AGAINST	
FOR	

20. Next General Assembly

The venue of the 2024 General Assembly will be announced by the end of 2023.

--- The official version of the text of the ICA General Assembly Official Meeting Documentation is the English version, with the following exceptions:

- 1. The new Articles of Association in which case the official version is the French version.*
- 2. The Audited Accounts in which case the official version is the French version.*

Complimentary translations are provided in English, French and Spanish as applicable. All language versions of the official meeting documentation are available at <https://www.ica.coop/en/events/ica-general-assembly-2023>. ---



International Cooperative Alliance

Avenue Milcamps 105
1030 Brussels - Belgium

Tel: +32 2 743 10 30

ica@ica.coop

www.ica.coop