

## Criteria for use of non-earmarked funds received by the CBC from INTOSAI

In paragraph 2 below the CBC Secretariat provides criteria for the use by CBC work streams of the annual allocation of INTOSAI funds that the CBC receives from the General Secretariat. The purpose of the criteria is to ensure reasonable, proper and effective use of the funds.

### 1. Background

All of the CBC work streams are heavily dependent on the in-kind contributions from its chairpersons and members. Such in-kind contributions mainly take the form of time spent by the relevant staff on INTOSAI activities, expenditure on travel and subsistence in connection with INTOSAI meetings, and project expense-items that are required to be in order to successfully deliver the outcomes which the work streams have committed themselves to as part of their work plans that are aligned to the CBC / INTOSAI Strategic Plan for 2017-22.

The amount of non-earmarked funding that has been available to the CBC since September 2017 (when the first INTOSAI allocation to Goal Committees took place) is a drop in the bucket of the funds required to fulfil the commitments made by our work streams, with the financing needs of the work streams far exceeding the available INTOSAI funding.

Therefore, the CBC wishes to make the funds available since September 2017 to assist work streams with their most urgent needs and do not wish to place unnecessary limitations on the work streams as far as the spending of the funds are concerned. In addition, INTOSAI does not prescribe criteria for the use of the funds allocation.

### 2. Criteria

In the light of the above, the following criteria will be submitted for adoption at the CBC Steering Committee meeting of 5 September 2018:

- a. The funds have to be spent on the key activities / aspects of the current work plan commitments of the work stream in question, taking into account effectiveness, economy and efficiency of the funds spent, and the extent to which the funded activity will directly benefit the INTOSAI community.
  - b. The key next steps/action items of the work stream for the year for which funding will be allocated must be presented at the relevant CBC Steering Committee annual meeting (the year prior to the execution of the given activity).
  - c. The funds should be used for projects, products or services that impact directly on the member SAIs instead of administrative activities.
  - d. The funds have to be spent before the end of financial year in which the funds are received (the INTOSAI's financial year ends in December), unless otherwise pre-arranged with the CBC Chair based on justifiable circumstances.
  - e. The work stream chair / leader must ensure that the work streams members are comfortable with the proposed manner in which the funds will be used.
  - f. Proof of the expenses with supporting documentation must be kept in the records of the work stream should INTOSAI auditors require the supporting documentation in accordance with the Financial Regulations and Rules for INTOSAI.
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