

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

Paragraph 2 below sets out criteria for the use of the non-earmarked funds that the CBC annually receives from INTOSAI. The purpose of the criteria is to ensure effective and reasonable use of the funds in the fulfilment of the CBC strategy and objectives.

1. Background

All of the CBC work streams are heavily dependent on the in-kind donations from its chairpersons and members. Such in-kind donations 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.

Since September 2017 the four Goal Committees of INTOSAI have received non-earmarked funds to be used towards the fulfilment of their mandates.

As INTOSAI does not prescribe any criteria for the use of funds allocated to Goal Committees, the CBC adopted the following criteria at its Steering Committee meeting of 5 September 2018:

2. Criteria

- a. The funds have to be spent on the key activities / aspects of the current strategic or work plan commitments of the CBC or its work streams, taking into account effectiveness, economy and efficiency of the funds spent, and the extent to which the funded activity will directly benefit the CBC community. The funds should primarily be used for achievement of project objectives rather than administrative activities.
 - 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 meeting (the year prior to the execution of the given activity) and reported on at the meeting in the subsequent year.
 - c. 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.
 - d. 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.
 - e. Proof of the expenses must kept in the records of the work stream should INTOSAI auditors require supporting documentation.
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