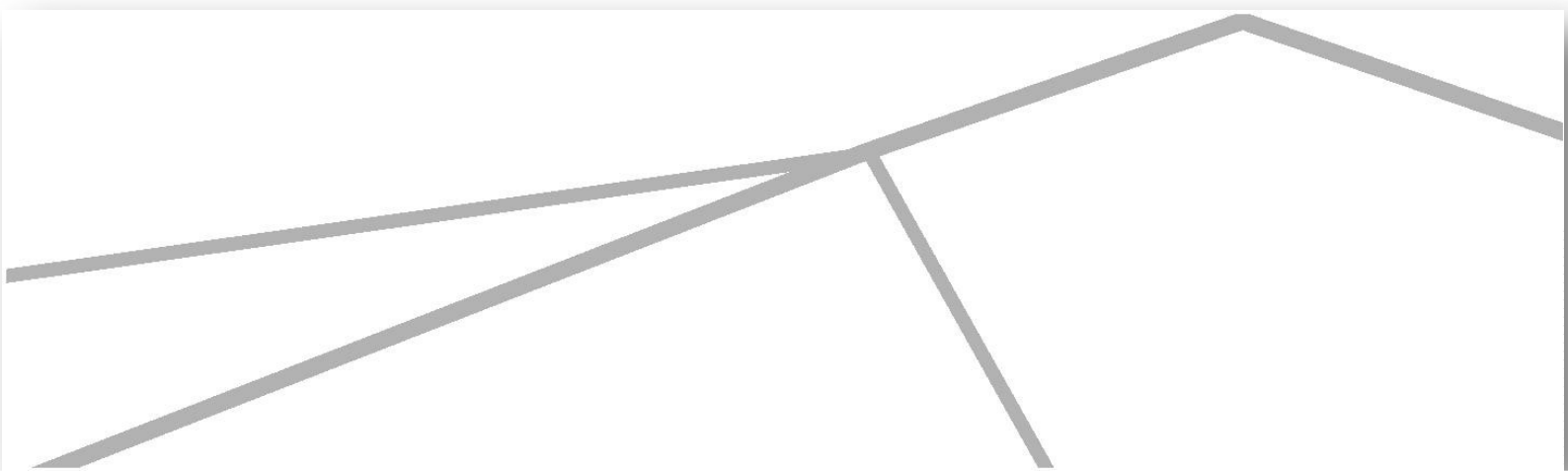




Financial Regulations

In accordance with the provisions of Article 11.3 of the JURISAI statutes, these financial regulations were adopted by the General Assembly of JURISAI on the date of 30 October 2025.



PREAMBLE

In a context where responsible governance and rigorous financial management are a guarantee of credibility and a driver of organizational success, JURISAI, as an organization bringing together SAls, must be exemplary in this area. In this regard, JURISAI is committed to continuing to fulfill its mission and to conducting its operations in compliance with the highest standards of effectiveness, efficiency, transparency, and integrity.

To this end, these financial regulations reflect the high values set out in the Organization's statutes and strategic plan. Generally speaking, they aim to ensure efficient resource allocation and promote a results-oriented management culture in support of the Organization's mandate, thereby strengthening the trust of members and partners.

More specifically, these regulations aim to establish a clear and consistent framework for the organization's budget management and ensure the traceability and verifiability of its financial operations. In this regard, they are based on the principles of good financial governance for non-profit organizations, on the established standards, and best practices in this area.

Taking into account the organization's current and future development, it lays the foundations for budget management, financial operations, financial reporting, and accountability.

It is interpreted in accordance with the International Public Sector Accounting Standards (IPSAS).

Scope, principles and Organisation

1. Scope and coverage

Specific procedures

Article 1

1. These Financial Regulations (hereinafter referred to as Regulations) set out the budgetary and financial principles and rules governing the financial management of the International Organization of SAls with Jurisdictional Mandate (hereinafter referred to as JURISAI or the Organization).
2. These Regulations establish, in particular, the rules applicable to budget planning, expenditure execution, revenue management, internal and external controls and audits, as well as obligations relating to accounting and financial organization and financial reporting.
3. These Regulations apply to all JURISAI bodies and entities and to all its administrative units at the headquarters, which must ensure their strict application in the exercise of their responsibilities.
4. They also apply to all financial transactions and accounting operations carried out by the Organization. If necessary, specific guidelines or procedures will be developed separately by the General Secretariat (GS) for specific budgetary, financial, and accounting operations requiring them. These must be submitted to the approval of the governing Board (GB).

Article 2

5. The Secretary General establishes and modifies the guidelines and procedures for implementing these Regulations, including, in particular:
 - Budget execution (commitment and settlement of expenses, rules for using electronic signatures, handling of funds, disbursement management, electronic payment methods, etc.);
 - Procurement of goods, works, and services;
 - Rules applicable to business travel;
 - Principles and rules for managing the rolling fund;
 - Monitoring of subsidies;
 - Annual closing of accounts;
 - Internal audit mechanisms.
6. Particular guidelines and procedures should be approved by the GB in its nearest meeting.

2. Principles

Article 3

7. This regulation enshrines the following principles governing JURISAI's accounting and financial management:
 - Transparency: JURISAI's financial management is accessible and understandable to all members, stakeholders, and external parties;
 - Accountability: Each stakeholder involved in JURISAI's accounting and financial management is accountable for their actions and assumes their obligations and responsibilities;
 - Efficiency: JURISAI implements procedures aimed at optimizing the process

of allocating and using resources to achieve the organization's objectives;

- Compliance: JURISAI's accounting and financial management complies with statutory obligations, laws, and regulations in force in the country where the organization's headquarters is located, as well as IPSAS standards.

Article 4

8. In its administrative and financial management, the Organization ensures compliance with the principles of social responsibility and sustainable development.

3. Organisation

Currency

Article 5

9. The Organization's budget and accounts are expressed in Euros.

Article 6

Digital validation

10. For the purposes of executing acts taken under these Regulations, electronic validation procedures by duly authorized members and staff have the same effect as their handwritten signature, provided they are reliable and guarantee the link between the act to which they relate and its signatory.

II. Fiscal year, budget and budgetary allocations (appropriations)

1. Fiscal year

Article 7

11. The financial year of the Organization covers one (1) year, beginning on January 1 and ending on December 31.

2. Budget

Article 8

General provisions

12. The JURISAI budget serves as a forecasting and authorizing act for the collection of revenues and the incurrence of expenditures.
13. JURISAI's budget is comprised of all projected revenue and expenditure. Its's presented according to the classification outlined in appendix I.
14. In accordance with article 9 of JURISAI's Statutes, budget forecasts are prepared by the SG and presented as of a three-year budget.

Article 9

Examination and validation

15. The FAC Commission provides an opinion on the three-year budget, the annual budget, and any budgetary documents.
16. The draft three-year budget is submitted for review to the Governing Board, along with the updated budget plan for the current and following calendar years.
17. The organization's triennial budget is adopted by the General Assembly in accordance with Article 6 of the Statutes.

Article 10

18. No payment may be made unless appropriations and funds are available.

Article 11

19. In the event that the budget for the financial year is not approved thirty (30) days before the start of the financial year, the Secretary-General may establish a

provisional budget of a maximum amount of three-twelfths (3/12) of the annual budget for the previous financial year. The allocations entered are reserved to operating expenses and the costs of projects already approved and in progress. Advances taken from the reserve and working capital funds are returned to these funds as soon as the revenues are available.

Article 12

Budget modification

20. During a financial year, revised forecasts covering the remainder of that year may be presented, if necessary, by the Secretary General for approval by the GB.
21. These adjustments take into account actual contributions at the time of the budget review and those whose payment can be predicted with a high degree of certainty, as well as adjustments resulting from the actual level of budget execution. These modifications update the remainder of the financial year accordingly.

3. Appropriations

Article 13

Authorization of the GA

22. By adopting the budget, the General Assembly authorizes the SG to incur expenditure and make payments in accordance with the purposes for which the credits were allocated and within the limits of their opening.

Article 14

Appropriations (budget allocations) and commitment

23. Appropriations cover expenditures for the fiscal year. Expenses can legally incurred till December 31. However, regularly incurred expenses corresponding to goods received and services performed by December 31 may be disbursed until January 31 of the following year.
24. The SG may commit expenditures relating to future financial years before the appropriations have been approved, after having informed the Governing Board, when such commitments are necessary for the continued running and efficient operation of the Organization, provided that such commitments are limited to requirements of a permanent nature or relate to ongoing programs or projects covering more than one financial year.

Article 15

Appropriations Transfer

25. The SG may make transfers between sections within a budget chapter and between chapters during a fiscal year. Transfers between sections and between chapters are authorized up to a maximum of 15% of the budget initially allocated to that heading.

Exceptional use of appropriations allocated

26. Exceptionally, the SG may use the appropriations already allocated to cover unforeseen circumstances related to the financing of activities consistent with the Organization's mission, in the event of an exceptional situation, a health crisis, or other forms of disaster unknown at the time the budget was prepared.

Revenue, deposits, and acquisition of goods and services

1. Revenue and fund Formation

Statutory Contributions

Article 16

27. The Organization's expenses are covered by the statutory contributions of full members SAls, associate members and observers according to the scale approved by the General Assembly, as well as by voluntary contributions and various revenues (See statutes).
28. The rules governing the establishment and periodic revision of the scale of statutory contributions for full members, associate members and observers are determined by the General Assembly.

Article 17

29. Once the General Assembly has adopted the budget, the Secretary-General informs the full members, associate members and observers of the amounts they have to pay as statutory contributions.
30. New members are required to pay a contribution calculated *pro rata temporis* from the date of their membership for the year in which they become full members, associate members or observers.
31. Contributions to the budget are calculated and paid in euros; however, payment may be made, in whole or in part, in any other currency determined by the Secretary-General.

Article 18

32. Statutory contributions are considered due in total as soon as the budget is adopted by the GA. However, the determination of the full amount being due shall not prejudice the annual call for one third of the fees. Once this call is performed, they become payable in full within ninety (90) days following receipt of the Secretary General's claim statement.
33. The SG assures a due follow-up for arrears recovery. Reminders shall be sent to the member 60 days and eventually 120 days after the contribution becomes overdue.
34. The SG shall regularly inform the GB on this matter in its yearly financial reporting. Also, a note on the outstanding amounts of statutory contribution and the follow-up actions taken is presented to the GA.

Article 19

Other revenue

35. The Secretary-General may accept various forms of contributions (funding, donations, bequests, grants, etc.), regardless of their nature, from legal or natural persons, provided that they are offered for purposes compatible with the mission, objectives, and activities of the Organization, and insofar as the resulting administrative and management costs are covered by these funds.

Exceptional Contributions Fund

Article 20

36. A **Fund** is created to receive exceptional contributions from members, their states and governments and any other donor entities of the Organization. This Fund is used to finance, exclusively, specific projects within the framework of the strategic plan specific projects previously identified by the donor.
37. Each exceptional funding arrangement shall be the subject of an agreement binding both parties. Appropriations shall be made available up to the amount paid.

Reserve Fund

Article 21

38. The net result of the financial year is allocated to the working Capital Fund, the use.

Working Capital Fund

Article 22

39. A Working Capital Fund is created to ensure the operation of the Organization during the first three (3) months of a financial year. This Fund, the amount of which is determined by the General Assembly.

2. Deposits

Deposits and investments

Article 23

40. The SG designates the bank or banks where the Organization's funds must be deposited. A specific directive shall govern the secure investment of the Organization's treasury funds.

3. Acquisition of goods, works, and services

Article 24

41. The acquisition of goods, works and services is carried out in accordance with the principle of the efficient use of the Organization's resources and in compliance with the provisions of a specific directive, which sets out the rules on competitive bidding to ensure transparency in the selection of providers.
42. In any case, the exceptional hiring of staff by the Organization shall not lead to an increase in the approved contributions nor condition an increment in future statutory contributions.
43. The Governing Board may, based on a presentation by the SG, in exceptional circumstances, authorize a derogation from said directive.

Responsibilities

Article 25

44. The Governing board ensures the proper functioning of the Organization, by ensuring the effectiveness and efficiency of its activities, and in respect of solid principles of governance, accountability, and financial management.

Article 26:

45. The Secretary-General ensures efficient and effective financial and accounting management of the Organization. To this end, where feasible, they shall establish and enforce the segregation of incompatible functions related to the commitment and payment of expenses.
46. The Secretary-General also implements an internal control and management system and processes to reasonably ensure that operations are carried out in compliance with this Regulation, as well as with applicable directives and procedures that assets are protected, and that all of the Organization's resources are properly managed.
47. The Secretary-General ensures compliance with the principles of responsibility and accountability and ensures that the measures in place provide, prior to any budgetary or financial action, reasonable assurance that:
- The budget is available to commit the expenditure;
 - The expense is relevant and corresponds to a return for value received by the Organization or aligns with the implementation of a planned activity;
 - The expense is made in accordance with the rules of this current Regulation and other applicable documents;

- Sufficient supporting documents have been provided, in paper or electronic format.

48. The Secretary-General assumes responsibility for all their financial, budgetary, and accounting actions, as well as in the exercise of all their functions.
49. Every staff member under the authority of the Secretary-General or employed by the Organization is responsible for the proper execution of their duties. Each staff member is required to comply with all applicable rules, particularly those related to ethics and conduct, and must demonstrate integrity, prudence, and probity.

Accounting and reporting

Article 27

50. The Secretary-General ensures that accounting is conducted in accordance with the International Public Sector Accounting Standards (IPSAS). They are responsible for maintaining complete accounting records and keeping the budgetary accounts up to date. They ensure comprehensive accounting of the assets acquired by the Organization and allocated to its headquarters.

Article 28

51. They submit the Organization's financial statements to the external auditors no later than March 31 of the year following the financial year to which they relate, along with any information necessary to inform on the Organization's financial position at the end of each fiscal year.

Article 29

52. In carrying out their mandate, the SG reports to JURISAI's governing bodies on the budgetary, financial, and accounting management of the Organization. In particular, they:
 - inform the Governing Board of any proposition of budget reallocations between appropriations, additional contributions to the budget, the status of budget execution, the use of contingency funds allocated under the program, and any exceptions to standard procurement procedures;
 - submit to the Governing Board a statement on the management and use of funds, an annual report on administrative, financial, and budgetary management outlining results achieved, a report on the status of statutory contribution collections and arrears, as well as voluntary, exceptional, and in-kind contributions.

Article 30

53. The Secretary-General prepares the financial reports required by donors and funding partners, in accordance with applicable regulations.

External audit

1. Election of external auditors

Article 31

54. The General Assembly, upon the recommendation of the Governing Board, elects two auditors for a three-year term. Re-election is permitted. Auditors shall be selected from among Supreme Audit Institutions (SAIs) that are not members of the Governing Board, nor chairs of the Capacity Building Commission or any other thematic commission.
55. The "external auditor" is the SAI represented by its head, who designates the audit

team member and signs the audit report.

2. Independence, Access to Information, and Execution of the Audit Mandate

Article 32

56. Auditors shall act independently and are solely responsible for determining whether the justifications provided by the Secretary-General (SG) regarding the audit findings are acceptable, either in whole or in part.
57. Auditors receive neither remuneration nor reimbursement of travel expenses for their audit activities. Costs related to daily allowances and travel are borne by the SAI to which the auditors are affiliated. Such expenses are incurred as necessary and in accordance with the audit schedule.

Article 33

58. External auditors shall carry out their duties in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) (Article 12). They assess the regularity and fair presentation of the Organization's financial statements and conduct any procedures they deem necessary to form their opinion.
59. To effectively perform their mandate, auditors are granted unrestricted access, at any appropriate time, to all accounting records and financial statements they consider relevant to their audit. They may interview any member of the Organization's staff and carry out detailed reviews and verifications of all accounting documents, including records relating to supplies and equipment.

Article 34

60. The General Secretariat shall provide the auditors with all information required to carry out their duties and shall support them throughout the audit process.

3. Limits of authority and right of reply of the secretariat

Article 35

61. External auditors are not vested with the authority to assess the appropriateness of the transactions carried out. However, they are required to report to the Secretary-General any transaction whose regularity they consider questionable, so that appropriate action may be taken.
Any objection raised during the audit concerning such a transaction, or any other transaction, must be immediately brought to the attention of the Secretary-General.
62. The external auditor shall not include any observation in the audit report without first giving the Secretary-General the opportunity to provide an explanation regarding the matter in question.

4. Audit report and follow-up

Article 36

63. Auditors issue a reasoned, signed opinion in their audit report, which is primarily addressed to the Governing Board.
64. This report must be submitted to the General Secretariat no later than June 30 of the year following the financial year to which it pertains. The Secretary-General shall include it in the Organization's annual financial report, in accordance with

Article 12 of the Organization's Statutes.

- 65. The Governing Board reviews the audit reports and provides its observations, which are then submitted to the General Assembly at each of its sessions.
- 66. External auditors may attend meetings of the Governing Board and may present, either there or before the General Assembly, their observations as well as any comments they deem relevant regarding the SG's Annual Financial Management Report or any other financial document.

Article 37

- 67. The GA approves the audit reports and the audited financial statements of JURISAI.

VII. Final Provisions

Article 38

- 68. These Regulations shall enter into force immediately upon their adoption by the General Assembly.
- 69. To ensure alignment with evolving standards and the needs of the Organization, the Regulations shall be reviewed at least every four (4) years, by decision of the Governing Board.

I. REVENUE	Year N-1(€)	Year N (€)
Chapter 1: Statutory contributions		
Section 1: Statutory contributions		
Section 2: Arrears of assessed contributions		
Chapter 2: Other contributions		
Section 1: Voluntary Subsidy from SAIS		
Section 2: Subsidies from international organizations		
Section 3: Grants from donors		
Section 4: Other grants and donations		
Section 5: Other revenues		
Chapter 3: Other revenues		
Section 1: Other revenues		
TOTAL REVENUE (€)		
II. EXPENDITURE	Year N-1 (€)	Year N (€)
Chapter 1: Statutory expenditure		
Section 1: Contributions to the Committees' activities		
Section 2: Other activities related implementing the Strategic Plan		
Section 2: Grant for the organization of the General Assembly		
Section 4: Other statutory expenditure		
Chapter 2: Operating Expenses		
Section 1: Staff and external services		
Item line 1: External expertise		
Item line 2: Translation and interpreting		
Item line 3: Salary taxes and similar payments		
Section 2: Expenditure on materials and supplies		
Section 3 : IT services		
Section 4: Participation in international meetings		
Item line 1: Participation in JURISAI's General Assembly		
Item line 2: Meetings of other JURISAI bodies		
Item line 3: INTOSAI Congress, meeting of INTOSAI bodies and regional organizations		
Section 5: Taxes and financial expense		
Item line 1: Taxes		
Item line 2: Ordinary financial expense		
Section 6: Debt		
Item line 1: Social debts		
Item line 2: Tax debts		
Item line 3: Supplier debts		
Section 6: Provisions		
Item line 1: Operating provisions		
Item line 2: Investment provision		
TOTAL EXPENDITURE (€)		