

## *Resolution of the 49th Governing Board meeting*

### *Delegation of the approval of EUROSAI financial backing*

#### THE EUROSAI GOVERNING BOARD,

**Having regard** to article 11(2 and 7) of the EUROSAI Statutes;

**Having regard** to article 5.2 of the EUROSAI Standard Procedures that prescribes one of the areas of authority of the Governing Board which is “to determine the financial backing which is to be designated by EUROSAI to seminars and other analogue meetings, within the budgetary framework adopted by the Congress” and the procedure for application and granting of funds from Chapter 2 of the EUROSAI budget of the EUROSAI Financial Rules.

**Having regard** to the EUROSAI Strategic Plan 2017-2023 endorsed in May 2017, by the X Congress in Istanbul, and the Memorandum on enhanced EUROSAI structure & governance that was taken note by the X Congress.

**Whereas** the Governing Board was entrusted by the X Congress to promote all necessary measures in order to develop into an agile and flexible structure informed by the abovementioned Memorandum;

**Whereas** the Coordination Team was set up by the Governing Board as a small team within the GB aimed to prepare and facilitate the decision-making of the full Governing Board as well as to monitor the implementation of the ESP 2017-2023 on a regular basis;

**Whereas** the delegation of the authority on financial backing by the Governing Board is foreseen in the General Procedures for the ESP 2017-2023 (article 21) and the EUROSAI Financial Rules, EFR (article 45).

#### RESOLVES TO:

Delegate to the Coordination Team the approval of financial requests related to Chapter 2 of the EUROSAI Budget, except in the following cases:

- a) Subsidies for the hosting of EUROSAI events (included joint events with external partners) that surpass the limits foreseen in Rule 49 of the EFR.
- b) The financing of programmes set up by EUROSAI (e.g., staff secondments).
- c) Financial backing to non EUROSAI members (Rule 52).
- d) Expenses related to other activities/tasks of Annex III.I of the EFR above 15.000 euros.

#### Additionally,

- Contributions from the EUROSAI budget to the SAI hosting the Congress (Rule 39 of the EFR) or, exceptionally, towards EUROSAI auditors’ travel cost (Rule 64 of the EFR) are expenses related to Chapter 1 of the EUROSAI Budget and not subject to delegation.
- This resolution will enter into force as from the closure of the EUROSAI 49th meeting of the Governing Board.