

# Financial Rules

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## History of this document

### Responsible:

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Version	Changes	
1.0.	Initialization	November 2009
1.1	Adaptations ratified through the GA 2011	1 <sup>st</sup> January 2012
1.2	Adaptations ratified through the GA 2015	1 <sup>st</sup> August 2015
1.3	Adaptations ratified through the Session 2020	1 <sup>st</sup> January 2021
1.4	Adaptations made by the Board 2024 Ratified by Congress 2024	1 <sup>st</sup> March 2024
1.5	Adaptations made by the Board 2025 Ratified by Congress 2025	1 <sup>st</sup> January 2026
1.5.1	Adding Section 2 Budget and Accounting. Subsection C. Accounting Allocation of payments Section 7. Internal Control Framework (ICF) and Anti-Fraud Regulations Decided by JJIF Board Meeting	11 <sup>th</sup> January 2026

These documents shall be deemed to be gender neutral.

The terms he, him and his shall be deemed to mean she, her and her when the position (officer, director, shareholder or other) is occupied by a person of the female gender or otherwise when the context requires.



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## Section 1 Basic Principles

1. The Financial Rules and responsibilities of the Ju-Jitsu International Federation (after this referred to as the "JJIF"), in conjunction with the Statutes, other rules and By-Laws, is the binding document for all the financial aspects and responsibilities of the JJIF. **All members of the JJIF must abide by the rules mentioned in the documents named above; therefore, these rules will also be binding for the continental unions and regions.**
2. The JJIF Board decides on any changes to these rules.
3. If there is an amendment to the Statutes or to the Congress Decisions, the concerned contents of the financial rules and responsibilities will be amended automatically.
4. If there is a conflict between the Financial Rules and responsibilities and other previous JJIF By-laws or rules, then the board's decision will prevail. In case of an emergency, the President's decision is sufficient, but President or General Director must report it at the next board meeting.
5. The JJIF Headquarter must keep the originals of contracts

## Section 2 Budget and Accounting

### A. General:

1. The currency for all financial statements and bookkeeping is the US DOLLAR.
2. If a transaction is made in another currency, the official bank exchange rate of the day of the transaction applies.
3. The financial and accounting period of the JJIF starts on January 1<sup>st</sup> and ends on December 31<sup>st</sup> of the same year.
4. The President or the board can ask for a report about the financial status of the JJIF at any time.
5. The JJIF Board at maximum the end of February must appoint a qualified independent Auditor to check and prepare an official report for the last financial year. If the President or the board finds it necessary to perform an internal audit, the President or the board can nominate an auditor. The JJIF HQ must disclose all books to the auditor. The auditor's report must be approved at the next board Meeting.

### B. Budget

1. The JJIF Financial Manager shall collect all the income and expense data, make a draft or preliminary outline of the budget and submit it to the board for approval. The budget is drafted based on events, and projects. The budget shall become effective after board approval.

2. The Budget can be amended by actual needs after receiving the approval of the President and one other board member who is related to the matter. The JJIF Financial Director must inform the board at the next board meeting.

## C. Accounting

1. Basic principles for JJIF accounting and bookkeeping are used to state the financial position of the Federation accurately.
2. The financial statements should be presented during the JJIF CONGRESS as understandable as possible so that all members should be able to understand them.
3. The financial statements must follow the internationally acceptable accounting rules.
4. Bookkeeping must be performed on an event-by-event or project basis. All event expenses must be provided to the JJIF Financial Manager within a period of two months after the event, otherwise the expenses cannot be considered.
5. All payments must be processed via the JJIF bank accounts. Cash transactions must be regarded as exceptions.
6. Other assets and liabilities, such as receivables and bank borrowing or payables, are stated on a separate statement.
7. Payments received shall be applied on a **First-In, First-Out (FIFO)** basis, starting with the **earliest issued outstanding invoice**. Payments shall first cover the full outstanding balance of the earliest invoice; if insufficient, the payment shall be applied as a **partial settlement** of that invoice. Subsequent invoices shall be settled only after earlier invoices are fully covered.

## D. Bank Transaction

1. The JJIF Financial Manager will consult with the president and decide on bank accounts.
2. The name and holder of the bank account is JJIF.
3. The JJIF Financial Manager shall oversee all bank transactions. All bank transfers require the approval of the president. The president can delegate payment approvals which are part of the overall JJIF to the General Director— up to the maximum amount of the budget line.
4. In agreement with the president, the JJIF Financial Manager may deposit excess cash into an interest-bearing time deposit guaranteed by a major bank.
5. In the case of a cash shortage due to the time lag of cash income and expense payment, the JJIF may borrow money upon approval by the board. In such case, the JJIF Financial Manager must submit in prior consultation with the President all information about borrowing, such as cash flow statements, the nature of the loan, the interest rate, and forms of guarantee to the bank, to the board for their approval.



## E. Office Transfer:

1. If the JJIF Financial Manager changes, the transfer of accounts and documents are to be conducted as follows:
  - 1.1. The President, the former JJIF Financial Manager and the new JJIF Financial Manager shall first decide together the closing date. The former JJIF Financial Manager shall close the books on the closing day and transfer all books and documents together with the Bank Balance Statements of the closing day to the new JJIF Financial Manager.
  - 1.2. All the parties shall examine all the documents and sign the Transfer Statement. In case of any difficulty, the board shall examine the situation.

## Section 3 Income

The major sources of income of the JJIF are as follows:

### A. Membership Fee:

1. Each JJNO must pay yearly the JJIF fee before the end of March. Federations that pay after the end of April will have to pay an additional penalty (penalty for administration issues, see annex)

Membership Status	Fee (USD)	Fee (EURO)
JJNO Full Membership fee	800.00	BANK EXCHANE
JJNO Prov. Membership fee	300.00	RATE

2. The National Federation defaulting on payment of any annual membership fee is subject to the articles mentioned in the JJIF Statutes.
3. The Continental Unions cannot decide the amount of Continental fee for their members.

### B. Contract Fees for JJIF events

Applied only for World, Grand Prix, and Multicontinental events.

World Championship Adults	Minimum xxxxx.00 USD
World Championship (-21years)	Minimum xxxxx.00 USD
World Championship (-18years)	Minimum xxxxx.00 USD
World Championship (-16years)	Minimum xxxxx.00 USD
World Cup (-14years)	Minimum xxxxx.00 USD
Grand Prix (Adults, -21y, -18y) <sup>2000 per age division</sup>	Minimum 6000.00 USD
Multicontinental events (Adults, -21y, -18y, -16y, -14y)	Minimum 5000.00 USD

The mentioned contract fees are subject to the final agreement based on services and requirements (e.g. Broadcasting and TV, Live streaming, Doping Free requirements, VIP service...) It is a result of the budget submitted to JJIF Board six months before the event.

## C. Fees per participant for international events

JJIF and the respective JJCU will get a fixed fee per participant in an international event. Any party can decide not to take their fee if specified in the MoU/Contract of the event.

<b>Recipient</b>	<b>World Cha/ship</b>	<b>Continental Cha/ship</b>	<b>Grand Prix &amp; Multicontinental regional events</b>	<b>Continental Regional Events Open or Closed</b>	<b>JJIF endorsed events</b>
Partic. fee Minimum Maximum	100 \$ 180\$	80\$ 160\$	80 \$ 160\$	50\$ 100\$	LOC decision
JJIF incl. Doping Free Management	20%	10%	15%	5%	Up to 5%
Organizing Union	0	20%	0%	15% <sup>1</sup>	0
5 JJCUs	10%	0	5%	0%	0
Organizer	70%	70%	80%	80%	95%
Total	100%	100%	100%	100%	100%

Event Participation fee is a result of the budget submitted to JJIF Board six months before the event and includes all costs of ITO's and Antidoping tests.

## D. Marketing & Sponsorships:

The JJIF board is authorized to enter marketing partnerships and to conclude sponsorship contracts.

## E. Individual JJIF Registration Fee:

1. Every athlete should be holder of a registration to be allowed to participate in international tournaments.

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<sup>1</sup> bound by the obligation to guarantee Education, Doping Free, inclusive and/or safeguarding activities.



2. Coaches and referees should be holders of a registration to receive JJIF approved licenses and be allowed to participate in international tournaments.
3. Officials representing their Federation in the JJIF should have a registration
4. Other clubs or individuals can register in JJIF, as well.

## F. License fees / Grading Fees

Contributions for JJIF Licenses and approved grades are determined by the JJIF board and published in a price list.

<b>Annual Membership:</b>	<b>Fee US \$</b>	<b>Benefit</b>
Athletes (international)	30.00	Ranking and Qualification / Free Back patch
Referees	50.00	Free Seminars / Examination
Officials / Coaches	80.00	Accreditation
Athletes (Martial Art)	30.00	JJIF Grading
Master-Instructor Level 1	80.00	JJIF Grading
Master-Instructor Level 2	160.00	JJIF Grading
Master-Instructor Level 3	240.00	JJIF Grading
Master-Instructor Level 4	00.00	JJIF Grading
Club/Academy Membership	250.00	Representation / Diploma*
Fan & Supporter	20.00	Fan Card
JJIF Membership Card*	+15.00	Standard Card with QR
JJIF Plus Membership Card*	+30.00	with individual Grading and License

\*Shipping not included

**Grading recognition incl. JJIF Diploma\*:**

Level:	Standard		
Kyu <sup>2</sup>	10 USD		
1 <sup>st</sup> Dan	200 USD	6 <sup>th</sup> Dan	500 USD
2 <sup>nd</sup> Dan	275 USD	7 <sup>th</sup> Dan	550 USD
3 <sup>rd</sup> Dan	350 USD	8 <sup>th</sup> Dan	Not existing
4 <sup>th</sup> Dan	400 USD	9 <sup>th</sup> Dan	Not existing
5 <sup>th</sup> Dan	450 USD	10 <sup>th</sup> Dan	Not existing

\*Shipping not included\*

**Referee Licenses incl. JJIF Diploma\*:**

Referee Course for Examination	0.00	US\$
Examination (for World Referee)	0.00	US\$
Refreshment Course	0.00	US\$

\*Shipping not included\*

<sup>2</sup> Only Digital



## Section 4 Expenses

### A. General

1. The basic principle is to minimize expenses and maximize efficiency.
2. The JJIF will only pay for expenses that are approved by the dedicated representatives of the board.
3. All the expenses are paid upon attachment of invoices and receipts. It is allowed to deliver these attachments by electronic mail, but the originals must be available upon request. In general, prior approval of the JJIF Financial Manager or President Office is required to be eligible for reimbursement.
4. If it is financially possible and accepted by the board, the Financial Manager can pay a certain amount, indicated in the budget, on a yearly basis to each board member to cover their administration costs.

### B. Travel and Accommodation Expenses

The JJIF shall arrange travelling or reimbursements when they travel on an approved JJIF mission. Quality standard for travelling accommodation is determined based on need, economy and efficiency. In general Economy Class must be booked based on the lowest price. The President can approve Premium Economy or Business Class in consideration of travel duration and frequency.

1. If someone needs to change his route or time for personal reasons, the individual must pay the additional charges.
2. The JJIF will reimburse the mileage for travelling from home to the Airport or event.
3. When a member brings an accompanying person or wishes to extend his/her stay, the member is responsible for the payment of all charges.

### C. Allowances

To cover the expense of meals, and other minor expenses during JJIF functions, the JJIF shall pay, if possible, a daily allowance. The number of days includes the dates of arrival and departure, which are specified in the letter of invitation or travel order.

<b>JJIF Board Expenses (Daily Allowances)</b>		
JJIF President	200.00	US\$
JJIF General Director	120.00	US\$
JJIF Board Members	100.00	US\$
<b>Organizer Expenses (Daily Allowances)</b>		
ITO's general tasks	70.00	US\$

ITO's extended tasks <sup>3</sup>	100.00	US\$
Travel distance by road (km)	0.40	US\$

The JJIF board can approve flat-rate expense allowances for the

1. Office of the President
2. Office of the General Director
3. Office of the Sport Director
4. Office of the Administration Director
5. Office of the Financial Manager
6. Other specific working fields with exaggerated workload

## D. Insurance

All competitors or officials should purchase their own insurance when they are participating in events related to JJIF or travel on behalf of JJIF. The JJIF assumes no liability for any claim of injury, illness or death.

## Section 5. Others

JJIF has no responsibilities whatsoever concerning claims or liabilities of the organizing national federation, organizing national federation's officials, member federations, federations and spectators and others for any accidents that may occur during any event.

## Section 6. Penalties

1. JJIF is entitled to impose penalties on the National Federations according to the rules and regulations.
2. JJNO's must cover all expenses related to doping cases.
2. The number of penalties is determined by the Board. The maximum amount of the penalty will be 30,000.00 US DOLLAR per case.
3. Contestation of the charges must be done by writing to the Board of the JJIF.

Penalties		
Penalties Administration Issues (Late payment) Late payment penalty will be reinforced after one year	+ 10%	
Change of Registration	10.00	US\$
Late event entry	20.00	US\$
Last Minute Registration	100.00	US\$

<sup>3</sup> Extended tasks are considered if extensive responsibilities, preparation and reporting duties are required for this mission

<b>Penalties for technical issues</b>		
When an Organizer does not meet the requirements from the OSC regarding: - Competition area; Accommodation; Transport - Anti-Doping control	3000.00	US \$ / item
When a participating country does not meet the requirements of the contract regarding: - Discrimination for reasons of gender and sexuality - Provocation regarding politics and religion - Violation of Anti-Doping rules	3000.00	US \$ / item
<b>Penalties for Anti- Doping*</b>		
When a JJNO has 3 or 4 Doping cases in one year which get identified/judged as Violation of the Anti-Doping Rules. (the related costs will be charged additionally)	5000.00	US \$
When a JJNO has 5 or more Doping cases in one year which get identified/judged as Violation of the Anti-Doping Rules. (the related costs will be charged additionally)	10,000.00	US \$

\*Additional requirements can be imposed by the JJIF board and must be financed by the respective JJNO (mandatory education program, additional RTP inclusions, OC testing programs, ... )

## Section 7. Internal Control Framework (ICF) and Anti-Fraud Regulations

### A. Principles of Internal Control

JJIF's financial governance framework is based on the principles of:

1. Segregation of duties.
2. Authorization limits and delegated powers.
3. Documented procedures and traceability.
4. Independent internal and external review.
5. Transparency and accountability.
6. Risk management and fraud prevention.

### B. Segregation of Duties

1. No individual may approve, execute, and record the same financial transaction.
2. Responsibilities are distributed as follows:
  - Authorization: Executive Board, President, Director General, (as per Delegation of Authority Table);
  - Verification of documentation: Financial Manager, Director General, President;
  - Execution of payment: Director General or assigned financial manager;
  - Accounting/recording: Financial Manager or Director General;
  - Oversight: Director General and Executive Board.

## C. Authorization Limits and Delegation of Authority

1. All financial commitments, expenses and invoices, irrespective of amount, must be authorized either by the Director General or by the JJIF President, prior to payment, in accordance with the approval levels established "Delegation of Authority Table".
2. Commitments and payments exceeding the authority thresholds require approval of the Executive Board.
3. All approvals must be in writing or via secure digital workflow and must be retained with the transaction record.

## D. Documented Financial Procedures

1. JJIF maintains documented procedures governing:
  - Procurement;
  - Contracting;
  - Payment processing;
  - Travel and expense reimbursements;
  - Vendor verification;
  - Use of federation assets.
2. Each financial transaction must include:
  - Valid invoice or contract;
  - Proof of service or goods received;
  - Budget confirmation, if necessary;
  - Prior approval per the Delegation of Authority Table.

## D. Accounting and Record-Keeping Controls

1. All transactions must be recorded in JJIF's accounting system in accordance with internationally accepted accounting practices - International Financial Reporting Standards. Accounting records can be done by Financial Manager and/or Director General.
2. Accounting records must include supporting invoices, receipts, contracts, approvals, and bank confirmations.
3. Bank reconciliations must be performed monthly by the Financial Manager.
4. Access to banking platforms and accounting systems shall be restricted, monitored, and documented.

## E. Budgetary Controls

1. The annual budget is proposed by the Financial Manager, approved by the Executive Board, and ratified by Congress.
2. Budget execution is monitored regularly, including review of:
  - Actual vs. budgeted expenditure;
  - Variance analysis;
  - Cashflow position
3. Any expenditure outside the approved budget requires Board authorization.



## F. Internal Audit

1. Internal auditors (if elected by the Congress) shall review financial records and compliance with these Rules.
2. Internal auditors shall:
  - Access all documents, systems, and financial information;
  - Assess internal controls and identify risks;
  - Report directly to Congress with an Internal Auditors' Report.

## G. External Audit

1. Independent external auditors, appointed by the Board, shall perform an annual audit of JJIF's financial statements in accordance with International Standards on Auditing (ISA).
2. The audit report shall be submitted to Congress and published on the JJIF official website.

## H. Anti-Fraud Safeguards

1. JJIF prohibits:
  - Misappropriation of funds;
  - Unauthorized financial commitments;
  - Falsification of documents;
  - Conflict-of-interest breaches;
  - Manipulation of financial records.
2. Anti-fraud controls include:
  - Mandatory supporting documentation;
  - Authorization and signature approval for payments;
  - Restricted access to financial systems;
  - Documented procurement processes.
3. Any suspicion of fraud shall be reported immediately to the Director General, President, Internal Auditors, or Board.

## I. Whistleblowing and Reporting

1. JJIF ensures confidential reporting channels for financial irregularities.
2. No person reporting in good faith shall be subject to retaliation.
3. All reports shall be investigated promptly and appropriately. The decision regarding the conduct of such investigations shall rest with the Executive Board.

## J. Disciplinary Measures

1. Violations of this Section may result in:
  - Suspension or removal from JJIF duties;
  - Repayment of misused funds;
  - Termination of contract or mandate;
  - Referral to law enforcement authorities.
2. Disciplinary proceedings shall follow JJIF internal regulations.

## K. Review of the Internal Control Framework

Amendments to the ICF may be proposed by the Financial Manager, Director General, President or Board Member(s) and must be approved and ratified by the JJIF Executive Board.

### Delegation of Authority Table

Activity / Decision	Financial Manager	Director General	President	Executive Board	Congress
<b>Approval of Annual Budget</b>	Prepares draft	-	Approves	Approves	Ratifies
<b>Approval of Financial Rules</b>	Proposes	Proposes	Proposes	Approves and Ratifies	-
<b>Routine Operational Payments</b> (within approved budget, up to 50,000 USD/EUR)		Approves/Executes	Approves jointly where required	-	-
<b>Payments exceeding operational threshold</b>	Recommends	Recommends	Approves	-	-
<b>Non-budgeted expenditures</b>	Recommends	Recommends	Recommends	Approves	-
<b>Contract Signing</b> (within budget)	Reviews	Signs	Signs	Approves	-
<b>Contract Signing</b> (over threshold or multi-year)	Reviews	Reviews	Signs	Approves	-
<b>Bank Transactions</b>	-	Executes	Executes	-	-
<b>Accounting Records</b>	Executes	Executes	-	-	-
<b>Appointment of Internal Auditors</b>	-	-	-	-	Ratifies
<b>Engagement of External Auditors</b>	-	Recommends	Recommends	Approves	-
<b>Financial Reporting</b>	Prepares	Reviews	Submits	Oversees	Ratifies
<b>Approval of Participation Fee Structure</b>	-	Recommends	Recommends	Approves	Ratifies



## GENERAL BANK INFORMATION:

### JJIF bank accounts

COUNTRY	UAE (USD Dollar)
Company Name	JU JITSU INTERNATIONAL FEDERATION
IBAN Number	AE510030011273120920001
Account Number	11273120920001
Bank Name	Abu Dhabi Commercial Bank
Bank Address	AI Salam Street, Abu Dhabi , UAE
Swift Code:	ADCBAEAA
	<b>Europe (EUR)</b>
IBAN Number	DE66 5479 0000 0001 6809 86
Account Number	0001680986
Bank Name	Vereinigte VR Bank Kur-Rheinpfalz eG
Bank Address	Bahnhofstrasse 19 67346 Speyer Germany
BIC Code:	GENODE61SPE
BLZ	547 900 00
<b>Paypal</b>	<a href="mailto:financejjif@gmail.com">financejjif@gmail.com</a>