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ORGANISATION INTERNATIONALE DES INSTITUTIONS
SUPERIEURES DE CONTROLE DES FINANCES PUBLIQUES
INTERNATIONALE ORGANISATION DER OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN
ORGANIZACIÓN INTERNACIONAL DE LAS ENTIDADES FISCALIZADORAS SUPERIORES
المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة



INTOSAI - ANNUAL REPORT 2016

2016 Financial Statements of INTOSAI

Report of the External Auditors

REPORT OF THE EXTERNAL AUDITORS

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I Introduction

I.1 Organizational background

The International Organization of Supreme Audit Institutions (INTOSAI) is an autonomous, independent, professional and non-political organization established as a permanent institution in order to foster the exchange of ideas and experiences on government auditing among Supreme Audit Institutions. Its headquarters are in Vienna, Austria. The Statutes of INTOSAI (<http://www.intosai.org/en/about-us/statutes.html>) and the INTOSAI Strategic Plan (<http://www.intosai.org/about-us/strategic-plan-of-intosai.html>) are the main basis for its activities. The preparation of the Financial Statements is governed specifically by the INTOSAI Financial Rules. INTOSAI is primarily funded by in-kind contributions as well as membership dues and voluntary payments.

I.2 Legal status of INTOSAI

Since July 2006, INTOSAI has enjoyed the legal status of a non-governmental international organization (Austrian Federal Act on the Granting of Privileges to Non-Governmental Organizations, Federal Law Gazette No. 174/1992).

I.3 INTOSAI General Secretariat

Since 1968 (by resolution of the VI INTOSAI Congress in Tokyo) the General Secretariat of INTOSAI has been permanently based in Vienna, Austria, at the Court of Audit of the Republic of Austria. It provides central administrative support to INTOSAI, manages the INTOSAI budget, including preparation of the INTOSAI Financial Statements, assists the Board and Congresses, facilitates communication among members, and organizes symposia and special projects.

The President of the Court of Audit of the Republic of Austria is the Secretary General of INTOSAI.

In accordance with Article 9, para 2 of the Statutes of INTOSAI (Version 2007), the Court of Audit of the Republic of Austria shall provide the staff and office premises for the General Secretariat and bear the related expenditure.

I.4 Statement from the Secretary General of INTOSAI

In accordance with Article 6, para 1 (f) of the Statutes of INTOSAI (Version 2007), the General Secretariat herewith submits to the Governing Board its annual report containing the Financial Statements for 2016.

The Financial Statements have been audited by the external auditors in accordance with Article 10, section 1 of the Statutes of INTOSAI (Version 2007).

The 2016 Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and give a fair representation of the financial position, the financial performance and the cash flow of INTOSAI.

In conclusion, the General Secretariat wishes to convey its thanks and appreciation to the Supreme Audit Institutions of Ghana and Lithuania, appointed as auditors of INTOSAI's Financial Statements 2016, for their excellent cooperation and valuable expert input.

(Signed) **Dr. Margit Kraker**

The Secretary General of INTOSAI
President of the Court of Audit
Austria

(Signed) **Herbert Baumgartner**

Financial Officer
General Secretariat of INTOSAI
Austria

II. Activity Report and highlights regarding the decisions taken in 2016

II.1 General

In accordance with the Statutes of INTOSAI, the INTOSAI Strategic Plan 2011–2016, in particular the strategic priorities and the four Strategic Goals – Goal 1: Accountability and Professional Standards, Goal 2: Institutional Capacity Building, Goal 3: Knowledge Sharing and Knowledge Services and Goal 4: Model International Organization – the INTOSAI Communication Policy and the Due Process for INTOSAI Professional Standards, all INTOSAI organs and bodies worked towards the success and the envisaged results of INCOSAI XXII in 2016, which was excellently hosted by the State Audit Institution of the United Arab Emirates (UAE) in Abu Dhabi and paved INTOSAI's way for the years to come.

With the elaboration of the INTOSAI Strategic Plan 2017–2022, in which for the first time all INTOSAI members and external stakeholders were actively and constantly involved, the INTOSAI community laid the groundwork for more agile, alert and responsive working methods, keeping at pace with the newest developments. The five cross-cutting priorities, which provide the foundation for putting INTOSAI's strategic goals into practice, address, among others, SAI independence, standard setting and the follow-up and review regarding the implementation of the Sustainable Development Goals (SDGs) in the framework of the United Nations 2030 Agenda. INTOSAI also raised among its members and external stakeholders the awareness and readiness for the important contribution SAIs can make to monitoring and implementing the United Nations (UN) 2030 Agenda for Sustainable Development and its 17 Goals.

The new Strategic Plan gives proof that INTOSAI is responding to topical needs and requirements to become an internationally recognized organization and a voice for Supreme Audit Institutions around the world.

As such a global and unified voice, INTOSAI has been careful to integrate its Regional Organizations and foster cooperation both with and among them. The newly established Regional Forum for Capacity Development provided a forum for Regional Organizations to address region-al development issues and share knowledge and best practices at a cross-regional and strategic level. This gives INTOSAI the opportunity to engage in regional discussions on professionalization and needs-based regional strategic planning.

INTOSAI has also given a new shape to its standard-setting processes by establishing the Forum for INTOSAI Professional Pronouncements (FIPP) and the INTOSAI Framework of Professional Pronouncements (IFPP). The FIPP, INTOSAI's new permanent standard-setting body, was set up to provide for a clearer distinction between the various standard-setting documents and for a uniform process to address format and quality requirements. With the

IFPP, INTOSAI has been given the opportunity and the necessary structure to provide a framework for public sector auditing and enhance the technical quality of its products.

Furthermore, with the elaboration of 26 new ISSAIs and 3 INTOSAI GOVs, INTOSAI demonstrated once again that the members of INTOSAI constitute a dynamic community, encouraging forward thinking and innovation.

This spirit of advancement was also demonstrated in the 2016 meetings of the Governing Board, where the new Chairman of INTOSAI addressed the need to streamline and optimize INTOSAI's working methods to render the organization even more efficient, effective and professional.

II.2 Highlights regarding the decisions taken in 2016

The INTOSAI activities of 2016 culminated in INCOSAI XXII, hosted by the State Audit Institution of the United Arab Emirates in Abu Dhabi in December 2016. The following list presents the main decisions taken in Abu Dhabi in 2016:

- Approval of the INTOSAI Strategic Plan 2017–2022, which envisages to put into practice, in a comprehensive, transparent and efficient way, the contribution of SAIs to enhancing accountability and transparency in public administration for the benefit of citizens worldwide;
- Approval of the revised Statutes of INTOSAI, which bring about a closer alignment with the current structure, strategy and objectives in order to better meet the needs of its members and stakeholders;
- Approval of the revised Due Process for the INTOSAI Framework for Professional Pronouncements;
- Approval of the Strategic Development Plan for the INTOSAI Framework for Professional Pronouncements (IFPP), which comprises all INTOSAI products broken down by three categories: 1. INTOSAI Principles, 2. INTOSAI Standards and 3. INTOSAI Guidelines. The IFPP replaces the former ISSAI framework;
- Confirmation of the Forum for INTOSAI Professional Pronouncements (FIPP) as a permanent standard-setting body of INTOSAI, which revises and approves professional pronouncements, such as the ISSAIs, according to the Due Process;
- Approval of the SAI of the Seychelles and the SAI of Palestine as full members of INTOSAI;
- Approval of 26 ISSAIs and 3 INTOSAI GOVs;
- Adoption of the INTOSAI annual reports and the audited Financial Statements 2013–2015;
- Adoption of the budget of INTOSAI 2017–2019;
- Appointment of the SAIs of Ghana and Lithuania as INTOSAI's external auditors;

- Approval of the proposal for the formation of the new Working Group on Big Data to be chaired by the SAI of China and the SAI of the United States as Vice Chair;
- Adoption of the SAI PMF and approval of the SAI PMF Implementation Strategy;
- Approval of the following SAIs as new or re-elected representatives in the INTOSAI Governing Board: Argentina, the Bahamas, Brazil, India, Peru, Portugal, the Russian Federation, Saudi Arabia and Samoa;
- Support of the Regional Forum for Capacity Development in the framework of the CBC (Strategic Goal 2);
- Recognition of the activities of the Forum of Jurisdictional SAIs Network of General Prosecutors for the “Paris Declaration”;
- Confirmation of the INTOSAI Community Portal with features such as communities of practice, blogs, chats, virtual meetings or interactive surveys; and
- Approval of the 2017 priority theme “Implementation of the INTOSAI Strategic Plan 2017–2022 based on the Abu Dhabi Declaration, with particular focus on the 5 strategic cross-cutting priorities”.

II.3 Audit of the 2015 INTOSAI Financial Statements

In conformity with Article 10 of the Statutes of INTOSAI, an audit of the 2015 financial statements, of the financial report and the report on the financial management of the General Secretariat of INTOSAI was conducted from 29 February to 4 March 2016 by the Supreme Audit Institutions (SAIs) of Oman and Ghana as auditors appointed by the XXI Congress of INTOSAI. The auditors gave an unqualified audit opinion.

II.4 INTOSAI Peer Review on Independence

A further priority theme has been the INTOSAI-wide peer review project, which is partly being funded by the Austrian Development Agency (ADA). In addition to strengthening the independence of the peer-reviewed SAIs, the project is expected to bring about positive implications and to set an example for all member SAIs and INTOSAI regions. Furthermore, it involves recommendations and concrete areas for action for the international community in the spirit of sustained strengthening of independence, accountability and transparency.

II.5 INTOSAI Circular 78

The INTOSAI Circular 78 gives a detailed overview of the INTOSAI activities in 2016. The Circular 78 is available on the INTOSAI website at:

<http://www.intosai.org/documents/intosai/group012.html>.



III. Independent Auditor's Report – March 9th, 2018¹

To the General Secretariat of INTOSAI

Opinion

We have audited the financial statements of INTOSAI for the year ending 31 December 2016, consisting of the Statement of Financial Position, the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, the Cash Flow Statement, the Statement of Comparison of Budgeted and Actual Amounts, and the notes, including the summary of significant accounting policies, for the year ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of INTOSAI as at December 31, 2016 and of financial performance and its cash flows for the financial year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit institutions (ISSAI). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent from INTOSAI and INTOSAI General Secretariat in accordance with the INTOSAI *Code of Ethics* (ISSAI 30), and we have fulfilled our other ethical responsibilities in accordance with the INTOSAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in the auditor's professional judgment, were of most significance in the audit of the financial statements of INTOSAI for the year ending 31 December 2016. These matters were addressed in the context of the audit of the financial

¹ First issued March 10th, 2017. Due to review of the INTOSAI Financial Rules, the INTOSAI General Secretariat prepared Financial Statements 2016 as new ones, which were audited in March, 2018.

statements as a whole, and in forming the auditor's opinion thereon, and the auditor does not provide a separate opinion on these matters.

We observed that the General Secretariat of INTOSAI (hereinafter – the General Secretariat) transfers funds to IDI and IJGA to finance their operations. Though the beneficiaries of these transfers do not render accounts to the General Secretariat with respect to the use of those funds, we noted that the General Secretariat reported such transfers as part of its expenditure in its Statement of Financial Performance. Over the last two years for instance, we noted that a total of EUR 32,173 and EUR 128,417 transferred to IDI and IJGA respectively were treated as actual expenditure in the Statement of Financial Performance and Statement of Comparison of Budgeted and Actual Amounts although there were no evidence of such actual expenditures in the books of the General Secretariat.

We carried out audit procedures to get assurance that the funds transferred to these beneficiary bodies have been entered in the accounts of the General Secretariat correctly. Whereas we do not object to the related expenditures of such transfers being audited by the auditors of the beneficiary bodies, the current practice requires the beneficiary bodies to submit periodically to the General Secretariat, the statement of their actual expenditure.

Alternatively, the General Secretariat may consider maintaining transit accounts for the related bodies through which funds attributable to them would be transferred. In such instance where there are outstanding, it would be expected that the balances would be disclosed as assets and liabilities in the Statement of Financial Position of INTOSAI.

The General Secretariat informed us that INTOSAI beneficiaries by the end of the year will be requested to submit the detailed information about a statement of their actual expenditure and/or where-used lists for 2018, with respect to the transferred contributions.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The General Secretariat is responsible for the preparation of financial statements in accordance with the Financial Regulations and Rules for INTOSAI and for such internal control as management determines is necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAI, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting from fraud is higher than the for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the General Secretariat's internal control.
- Evaluate the appropriateness of accounting policies used.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

(Signed) **Daniel Yaw Domelevo**

Auditor General
Ghana

(Signed) **Dr. Arūnas Dulkys**

Auditor General
Lithuania

IV. Financial Statements 2016

IV.1 Statement of Financial Position

as of 31 December 2016

in EUR

	Notes	2016	2015
ASSETS			
Current assets			
Cash and cash equivalents	6.2.1	257,650	412,729
Fixed deposit account (maturing daily)	6.2.2	-	100,200
Receivables	6.2.3	133,380	124,413
INTOSAI prepayments	6.2.4	405	1,070
Fixed deposit accounts	6.2.5	750,058	400,000
Total current assets		1,141,493	1,038,412
Non-current assets			
Other receivables	6.2.6	233	455
Fixed deposit accounts	6.2.7	250,000	300,000
Property, plant and equipment	6.2.8	778	1
Intangible assets	6.2.9	13,698	207
Total non-current assets		264,709	300,663
TOTAL ASSETS		1,406,202	1,339,075
LIABILITIES			
Current liabilities			
Other current liabilities	6.2.10	110,562	191,982
Short-term provisions	6.2.11	10,136	11,040
Membership contributions advance receipt	6.2.12	38,274	42,399
Total current liabilities		158,972	245,421
Non-current liabilities			
Other non-current liabilities	6.2.13	16,176	136
Total non-current liabilities		16,176	136
TOTAL LIABILITIES		175,148	245,557
Rounding compensation		+1	-
NET ASSETS		1,231,055	1,093,518
NET ASSETS/EQUITY			
Accumulated surpluses from previous years	-	1,093,518	1,062,556
Surplus for the period	6.3.11	137,537	30,962
TOTAL NET ASSETS/EQUITY		1,231,055	1,093,518

IV.2 Statement of Financial Performance

for the financial year ended 31 December 2016
in EUR

	Notes	2016	2015
REVENUE			
Contributions			
Revenue from assessed contributions	6.3.1	329,975	329,802
Other revenue			
Other revenue	6.3.2	3,146	177
Interest on INTOSAI accounts	6.3.3	1,913	3,054
TOTAL REVENUE		335,034	333,033
EXPENDITURES	6.3.4		
Contribution to IJGA	6.3.5	-64,079	-64,338
Travel	6.3.6	-53,914	-85,290
Translation/Interpretation	6.3.7	-34,310	-64,260
Contribution to Congress	6.3.8	-16,118	-16,184
Contribution to IDI	6.3.9	-16,118	-16,055
Other expenditures	6.3.10	-12,958	-55,944
TOTAL EXPENDITURES		-197,497	-302,071
SURPLUS FOR THE PERIOD	6.3.11	+137,537	+30,962

IV.3 Statement of Changes in Net Assets/Equity

for the financial year ended 31 December 2016
in EUR

	Notes	2016	2015
NET ASSETS/EQUITY			
Balance as at 1 January (accumulated surpluses from previous years)	-	1,093,518	1,062,556
Surplus for the period	6.3.11	137,537 ²	30,962
Balance as of 31 December (accumulated surplus³)		1,231,052	1,093,518

² Surplus for 2016 includes EUR 7 for expenditures from previous periods.

³ The accumulated surplus represents an accumulation of unspent INTOSAI member contributions of several years including several prior trienna that have now concluded.

IV.4 Cash Flow Statement

for the financial year ended 31 December 2016
in EUR

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2016	2015
SURPLUS FROM ORDINARY ACTIVITIES	6.3.11	137,537	30,962
Non-cash movements			
Depreciation	6.2.8, 6.2.9	2,539	926
Increase (+)/Decrease (-) in payables (non-current liabilities)	6.4.1	16,040	-30,752
Decrease (-)/Increase (+) in payables (current liabilities)	6.4.2	-81,420	150,022
Decrease in payables (membership contributions advance receipt)	-	-4,125	-1,302
Decrease (-)/Increase (+) in payables (short term provisions)	-	-904	3,340
Decrease in other current assets (INTOSAI prepayments)	-	665	137
Increase in receivables (membership fee)	6.4.3	-9,054	-8,406
Decrease in receivables (other receivables - current)	-	86	4,517
Decrease (+)/Increase (-) in receivables (other receivables – non-current)	-	222	-100
NET CASH FLOW FROM OPERATING ACTIVITIES		61,586	149,344
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of plant and equipment (infrastructure)	6.2.8	-1,867	0
Purchase of plant and equipment (intangible assets)	6.2.9	-14,940	0
Increase (-)/Decrease (+) other current assets (fixed deposit accounts)	6.4.4	-350,058	150,002
Decrease (+)/Increase (-) other non-current assets (fixed deposit accounts)	6.4.5	50,000	-150,000
NET CASH FLOW FROM INVESTING ACTIVITIES		-316,865	2
NET INCREASE (+)/DECREASE (-) IN CASH AND CASH EQUIVALENTS		-255,279	149,346
Cash and cash equivalents as at 1 January	-	512,929	363,583
CASH AND CASH EQUIVALENTS AS OF 31 DECEMBER		257,650	512,929

IV.5 Statement of Comparison of Budgeted and Actual Amounts

for the financial year ended 31 December 2016

in EUR

	Notes	Budgeted Amounts	Actual Amounts	Difference
REVENUE				
Contributions				
Revenue from assessed contributions		329,975	329,975	0
Other revenue				
Other revenue		-	3,146	+3,146
Interest on INTOSAI accounts		5,600	1,913	-3,687
TOTAL REVENUE	6.5	335,575	335,034	-541
EXPENDITURES				
Contribution to IJGA		-63,811	-64,079	-268
Travel		-80,953	-53,914	+27,039
Translation/Interpretation		-55,500	-34,310	+21,190
Contribution to Congress		-15,953	-16,118	-165
Contribution to IDI		-15,953	-16,118	-165
Depreciation		-8,000	-2,539	+5,461
Bank charges		-3,000	-2,535	+465
IT		-3,000	-1,920	+1,080
Postage		-1,500	-1,497	+3
Other expenditures		-1,500	-1,200	+300
Rewards to staff		-1,000	-1,000	0
Office supplies		-1,000	-818	+182
Entertainment		-4,000	-591	+3,409
Withholding tax on interest		-1,400	-477	+923
Conference service		-	-236	-236
Transport		-5,000	-138	+4,862
Expenditure for previous periods		-	-7	-7
Contribution to Collaboration Tool		-15,953	0	+15,953
Printing		-10,000	0	+10,000
Training for staff		-1,600	0	+1,600
Customs duty/Import sales tax		-1,000	0	+1,000
Technical literature		-300	0	+300
TOTAL EXPENDITURES	6.5	-290,423	-197,497	+92,926
SURPLUS FOR THE PERIOD	6.5	+45,152	+137,537	+92,385

IV.6 Notes

6.1 Significant accounting policies

6.1.1 Changes in accounting policy

In the course of the revision of the INTOSAI Financial Rules in the year 2017 it was found that it would be expedient to prepare the INTOSAI Financial Statements in full accordance with IPSAS, while up to then they were prepared broadly on the basis of IPSAS.

In order to guarantee the necessary continuity and comparability, the Financial Statements 2016 have been prepared in compliance with the IPSAS regulations as well.

The main changes for the current period are:

1. Revenue recognition (contributions from INTOSAI members) – instead of recognition at the point of cash inflow now on Revenue is recognized at the beginning of the obligation to pay the member contribution arises.
2. Adaption of the statement of comparison of budgeted and actual amounts to the new revenue recognition scheme.
3. Provisions for outstanding membership fees of INTOSAI members – removed from the liabilities; receivables from outstanding membership contributions are subject to regular impairment testing.
4. Adaption of the notes to the Financial Statements to comply with the disclosure requirements under IPSAS.

6.1.2 Legal basis and accounting rules

The accounts of INTOSAI are kept in accordance with Article IV of the Financial Rules. Art. IV.3 states that the Financial Statements will be prepared on an accrual basis of accounting in accordance with the International Public Sector Accounting Standards (IPSAS). The accounts are kept in Euro on the basis of the calendar year except where specific IPSAS standards require otherwise.

6.1.3 Accounting principles

The objective of the Financial Statements is to provide information about the financial position, performance, cash flows, change of net assets/equity and a budget comparison of INTOSAI that is useful for decision making, and to demonstrate the accountability of the resources entrusted to INTOSAI.

It is with these goals in mind that the present document has been prepared.

The accounting principles to be followed when preparing the Financial Statements are laid down in Art. IV.3 of the Financial Rules and include fair presentation, going concern, consistency, materiality and aggregation, offsetting and comparative information.

The qualitative characteristics of financial reporting as stated in the IPSAS Conceptual Framework apply in the context of INTOSAI and are relevance, reliability, understandability and comparability.

The preparation of the Financial Statements in accordance with the above-mentioned rules and principles requires management to make estimates that affect the reported amounts of certain items in the Statement of Financial Positions and Statement of Financial Performance, as well as the disclosures related to financial instruments and contingent assets and liabilities.

Due to INTOSAI's character as an organization that is driven by in-kind contributions, key management personnel (Chair, Governing Board members, Secretary General, Chairs of the INTOSAI Goal Committees etc.) was not remunerated by INTOSAI, but by INTOSAI member SAIs directly. In-kind services from INTOSAI members are not recognized and presented neither as revenue nor as an asset.

6.1.4 Basis of preparation

6.1.4.1 *Currency*

The Financial Statements are presented in Euros (EUR), the functional currency of INTOSAI's geographical location, which is Vienna, Austria.

6.1.4.2 *Rounding*

All financial figures have been rounded to the nearest Euro. Small differences (EUR 1 to EUR 3) in the summation lines of charts (e.g. Statement of Financial Positions, Statement of Financial Performance etc.) can occur due to rounding.

6.1.4.3 *Use of estimates*

In accordance with IPSAS and generally accepted accounting principles, the Financial Statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available (professional judgement). Significant estimates include, but are not limited to: financial risk on accounts receivable, accrued income, contingent assets and liabilities and the degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known and accounted for.

6.1.5 Statement of financial position

6.1.5.1 *Intangible assets*

Acquired computer software licenses are stated at historical cost (acquisition price) less accumulated amortization and impairment losses. The assets are amortized on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

6.1.5.2 *Property, plant and equipment*

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to INTOSAI and its costs can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they incur.

6.1.5.3 *Depreciation*

Depreciation of assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset straight-line depreciation rate:

Intangible assets	3 to 4 years
Computer hardware	3 years

Gains or losses on disposals are determined by comparing proceeds less selling expenditures with the carrying amount of the disposed asset and are included in the statement of financial performance.

6.1.5.4 *Impairment of non-financial assets*

Assets that are subject to amortization/depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate once per year. An asset's carrying amount is written down immediately to its recoverable (service) amount if the asset's carrying amount is greater than its estimated recoverable (service) amount. If the reasons for impairments recognized in previous years no longer apply, the impairment losses are reversed accordingly.

6.1.5.5 Non-exchange receivables

Receivables from non-exchange transactions are carried at original amount less write-down for impairment. A write-down for impairment of receivables from non-exchange transactions is established when there is objective evidence that INTOSAI will not be able to collect all amounts due according to the original terms of receivables from non-exchange transactions.

The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognized in the statement of financial performance.

6.1.5.6 Cash and cash equivalents

Cash and cash equivalents are financial assets and classified as available for sale financial assets. They include cash at hand, deposits held at call or at short notice with banks and other short-term highly liquid investments with original maturities of three months or less and are accounted for on a fair value basis.

6.1.5.7 Fixed deposit accounts

When investing INTOSAI funds, INTOSAI applies the utmost caution. Therefore, a 100% deposit guarantee via insurances or the Republic of Austria exists for all INTOSAI fixed deposit accounts. To ensure that funds are always sufficiently available to finance ongoing activities of INTOSAI, long term deposits (> 3 years maturity date = budget period) were avoided.

6.1.5.8 Provisions

Provisions are recognized when INTOSAI has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognized for future operating losses. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ("expected value" method).

6.1.5.9 Payables

The majority of the payables of INTOSAI are not related to exchange transactions such as the purchase of goods or services – instead they are unpaid funds for beneficiaries of the six major programs disclosed in Art. III.5 of the Financial Rules.

They are recorded with the unpaid amount at the end of the reporting date.

Payables arising from the purchase of goods and services are recognized at invoice reception for the original amount and corresponding expenditures are entered in the accounts when the supplies or services are delivered and accepted by INTOSAI.

6.1.5.10 Accrued and deferred revenue and charges

Transactions and events are recognized in the Financial Statements in the period to which they relate. At year's-end, if an invoice has not yet been issued but the service has been rendered, the supplies have been delivered by INTOSAI or a contractual agreement exists, an accrued revenue will be recognized in the financial statements. In addition, at year's-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognized in the subsequent accounting period. Expenditures are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenditures are recognized based on an estimated amount of the transfer obligation of the period.

6.1.5.11 Grants and donations

Grants and donations for the purpose of INTOSAI generally are recognized as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Grants and donations received for the purpose of INTOSAI generally or for a purpose designated by the grantor or donor that explicitly refer to Article 12, para 1, letter (b) of the INTOSAI Statutes are not subject to the allocation and distribution pursuant to Chapter III.5 of the INTOSAI Financial Rules. These grants and donations are recognized as assets and liabilities to the designated recipient when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

6.1.6 Statement of financial performance

6.1.6.1 Revenue and expenditures from non-exchange transactions

6.1.6.1.1 Revenue

INTOSAI's sole source of revenue, namely membership fees, is classified as non-exchange transaction. The amount of the membership fee is set out in the Appendix of the Financial Rules of INTOSAI.

Receivables from membership fees and related revenue are recognized in accordance with Article 12 para 1, letter (a) + (d) of the Statutes of INTOSAI when the annual classification used by the United Nations is made public and therefore the respective membership fee can be measured reliably.

6.1.6.1.2 *Expenditures*

Expenditures arise from the contributions of INTOSAI members to the major activities described in Article III.5 of the Financial Rules of INTOSAI. As stated in this Article III.5 the measurement basis for these contributions is the cash received from the annual membership fees. The last payment to the beneficiaries is made in late December, so at year's end all the received cash from membership fees will have been transferred to the beneficiaries.

Expenditures from exchange transactions arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by INTOSAI. They are valued at original invoice amount. Furthermore, at the date of the Financial Statements (31/12/2016), expenditures related to the service delivered during the period for which an invoice has not yet been received or accepted are estimated and recognized in the statement of financial performance.

6.1.7 Contingent assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of INTOSAI. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

6.1.8 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of INTOSAI; or a present obligation that arises from past events but is not recognized because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

6.2 Notes to the Statement of Financial Position

6.2.1 Cash and cash equivalents – current assets

as of 31 December	2016	2015	
	Balance in EUR		
Cash on hand	353	450	-
Current account (maturing daily)	157,863	178,949	Main account for receiving contribution payments and current payments
Current account (maturing daily)	80,368	105,583	Special purpose: ADA peer review; see 6.2.10
Current account (maturing daily)	19,066	27,396	Special purpose: voluntary internal financing; see 6.2.10
Current account (maturing daily)	-	100,351	-
Fixed deposit account (maturing daily)	-	100,200	-
Total	257,650	512,929	

6.2.2 Fixed deposit account (maturing daily) – current assets

By the end of the year 2016 INTOSAI did not hold a fixed deposit account maturing daily.

6.2.3 Receivables – current assets

As of 31 December 2016, accounts receivable from membership contributions (non-exchange transactions) from 75 INTOSAI members amounted to EUR 132,255. Ten INTOSAI members owe appr. 70% of this amount and further 15 INTOSAI members owe between EUR 1,000 and EUR 3,400 (see Annex IV.6).

as of 31 December	2016	2015
	Balance in EUR	
Assessed contributions to full members	132,197	123,158
Assessed contributions to associate members	58	43
Total (Assessed contributions to members)	132,255	123,201
Other receivables	1,125	1,212
Total Receivables	133,380	124,413

Other receivables of EUR 1,125 relate to non-paid interest revenue from fixed-term deposit accounts (listed under 6.2.5) accrued and allocated to 2016.

6.2.4 Prepayments – current assets

According to the principle of accrual accounting, prepayments for credit card fees, travel insurances, the INTOSAI website domain fee and a software licence fee were entered and accrued at EUR 405 in 2016.

6.2.5 Fixed deposit accounts – current assets

As of 31 December 2016, INTOSAI has EUR 750,058 for disposal on six different fixed deposit accounts.

as of 31 December 2016	Interest	Carrying amount	Receivables from these accounts
		Balance in EUR	
Fixed deposit account (6 months) maturing 24 February 2017	0.100%	100,000	27
Fixed deposit account (24 months) maturing 16 March 2017	0.250%	300,000	1,025
Fixed deposit account (12 months) maturing 5 September 2017	0.050%	50,058	6
Fixed deposit account (12 months) maturing 9 October 2017	0.200%	100,000	34
Fixed deposit account (12 months) maturing 11 October 2017	0.150%	100,000	25
Fixed deposit account (12 months) maturing 16 November 2017	0.100%	100,000	9
Total		750,058	1,125

6.2.6 Other receivables – non-current assets

Other receivables of EUR 233 relate to non-paid interest revenue from fixed-term deposit accounts (maturity longer than 12 months; listed under 6.2.7) accrued and allocated to 2016.

6.2.7 Fixed deposit accounts – non-current assets

As of 31 December 2016, INTOSAI has EUR 250,000 for long-term deposits on two different fixed deposit accounts.

as of 31 December 2016	Interest	Carrying amount	Receivables from these accounts
		Balance in EUR	
Fixed deposit account (18 months) maturing 23 February 2018	0.375%	100,000	101
Fixed deposit account (24 months) maturing 26 March 2018	0.150%	150,000	132
Total		250,000	233

6.2.8 Property, plant and equipment – non-current assets

In 2016, two hardware components were purchased. INTOSAI's computer server reached the end of the technical lifetime and was disposed. Furthermore one new hardware component was stolen during an INTOSAI event.

2016 – computer hardware	Balance in EUR
Opening Balance	1
Additions	1,867
Disposals	935
Depreciations (as per Statement of Financial Performance)	156
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	778
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	1,867
Accumulated Amortization/Depreciation	1,089
Net Carrying Amount	778

6.2.9 Intangible assets – non-current assets

In 2016, two software products were purchased (database, website content software).

2016 – Computer software	Balance in EUR
Opening Balance	207
Additions	14,940
Disposals	1
Depreciations (as per Statement of Financial Performance)	1,448
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	13,698
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	20,707
Accumulated Amortization/Depreciation	7,009
Net Carrying Amount	13,698

6.2.10 Other current liabilities – current liabilities

Liability to ...	2016	2015
	Balance in EUR	
Special purpose: ADA peer review	80,368	100,365
Special purpose: Voluntary internal funding	18,866	21,460
IJGA (International Journal of Government Auditing)	8,286	8,103
IDI (INTOSAI Development Initiative)	2,155	2,002
Other liabilities	887	11,084
Congress	-	46,966
Collaboration Tool	-	2,002
Total	110,562	191,982

ADA peer review: In 2016 the Austrian Development Agency (ADA) provided a voluntary subsidy amounting to EUR 85,000.00 for a peer review with a designated purpose⁴ to INTOSAI. This voluntary subsidy is - like the two voluntary ADA subsidies from 2015 (EUR 100,365 as per 1 January 2016 available) - not subject to the allocation and distribution pursuant to Chapter II.2 of the INTOSAI Financial Rules. For the financial year 2016, EUR 105,005.17 were accessed. On the current account established by INTOSAI for that purpose, interests of EUR 7.53 were generated. The total amount is available on an extra current bank account. In the Statement of Financial Position this was recorded in the balance as a current liability of EUR 80,368.

Voluntary internal financing: Unlike in previous years, no voluntary subsidies with a designated purpose were provided by members of INTOSAI in 2016. Such voluntary subsidies are not subject to the allocation and distribution pursuant to Chapter II.2 of the INTOSAI Financial Rules. With the exception of EUR 2,448, the designated beneficiaries did not access the last years' subsidies of EUR 21,460 (as per 1 January 2016). They were held on a current account established by INTOSAI for that purpose, which generated interest of EUR 3 and expenditures of EUR 148. The total amount plus EUR 200 from INTOSAI is available on an extra current bank account. In the Statement of Financial Position this resulted in a reduced amount as current liability accounting for EUR 18,866.

Liabilities consist of liabilities to the International Journal of Government Auditing (IJGA), and the INTOSAI Development Initiative (IDI). These concern remittances to be carried out from earmarked membership payments from the second half of 2016.

⁴ The goal of the peer review was to evaluate whether the framework conditions at the reviewed SAIs matched the international standards (ISSAI) on SAI independence (first and foremost ISSAI 10: Mexico Declaration and ISSAI 11: INTOSAI Guidelines and Good Practices Related to SAI Independence) and to prepare recommendations for actions. The peer review focused on the eight core principles on SAI independence.

Other liabilities: Other liabilities as of 31 December 2016 in the amount of EUR 887 concern unsettled payments for running expenditures arising from the activities of the General Secretariat (travel expenditures).

6.2.11 Short-term provisions – current liabilities

Provisions of EUR 10,136 have been made for expected payments incurred in the financial year 2016 (translations of the Circular for the 68th and 69th Governing Board meeting in Abu Dhabi, United Arab Emirates, and travel expenditures).

6.2.12 Membership contributions advance receipt – current liabilities

Advance receipts of membership contributions accrued as of 31 December 2016 in the amount of EUR 38,274 consisted exclusively of membership contributions for the INTOSAI budget received in 2016 or earlier for 2017 and subsequent years (see Annex IV.6).

6.2.13 Other non-current liabilities

Other non-current liability to next congress host	Total	5%
Basis for liability:	Balance in EUR	
Received contributions from INTOSAI members for 2016 (see Annex IV.6)	298,182	14,909
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	22,739	1,137
Interest on INTOSAI accounts (see 6.3.3)	1,436	72
Total		16,118

In accordance with INTOSAI's Financial Rules, 5% of INTOSAI's received revenue (membership fees and net interest), is allocated to the next congress host, the SAI of the Russian Federation. For 2016 an amount of EUR 16,118 was allocated. The amount will be transferred in 2019.

Further EUR 58 from interest revenue from fixed deposit accounts (non-current; see 6.2.7) were allocated to IJGA and IDI and transferred in 2018.

6.3 Notes to the Statement of Financial Performance

6.3.1 Revenue from assessed contributions

The system of INTOSAI membership assessments, effective since 1984, organizes INTOSAI members into seven contribution groups. Classification of INTOSAI members in the various contribution groups is based on the United Nations (UN) scale of assessments for the respective states.

INTOSAI contribution group	INTOSAI annual contribution in EUR	% range contributed to the UN budget
VII	442	≤ 0.049
VI	647	0.050 – 0.099
V	2,565	0.100 – 0.999
IV	5,131	1 – 3.999
III	10,262	4 – 10.999
II	17,117	11 – 19.999
I	25,665	≥ 20

The annual membership contribution for associate members corresponds to that of contribution group V.

The INTOSAI assessment for 2016 is based on the UN scale of assessments for the year 2016. The UN scale of assessment is available on the UN website at <http://undocs.org/en/ST/ADM/SER.B/932>.

The amount of EUR 329,975 is the INTOSAI assessment for 198 INTOSAI members for 2016 (see Annex IV.6). Out of this, EUR 317,150 are assessed to full members and the remaining EUR 12,825 to associate members.

Annex IV.6 contains also further information for 2016 regarding outstanding contributions, the current year situation and advance payments of each INTOSAI member.

6.3.2 Other revenue

Other revenue includes reverse accruals for provisions for translating documents for last year's UN/INTOSAI Symposium of EUR 698 and the allocation of EUR 2,448 from voluntary internal financing for software modification for the INTOSAI website (see also 6.2.10).

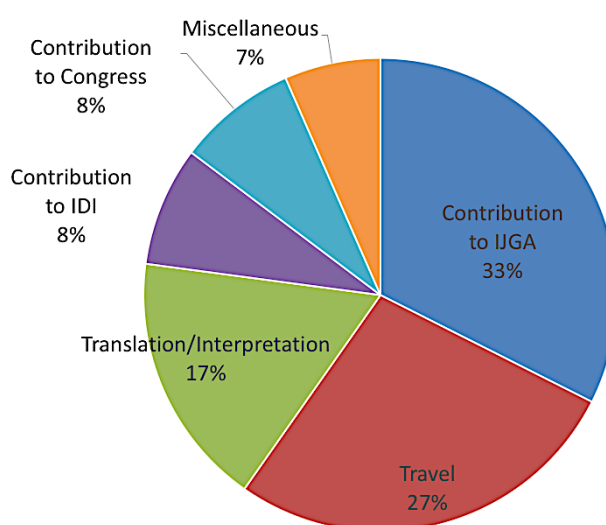
6.3.3 Interest on INTOSAI accounts

Gross interest revenue from current bank accounts and the fixed deposit accounts amounted to EUR 1,913 in the financial year 2016, resulting in net interest revenue of EUR 1,436, after deduction of EUR 477 of withholding tax on interest according to Austrian Income Tax Law, articles 93–97.

Type of account	Name of bank (short form)	Gross interest revenue	Withholding tax on interest	Net interest revenue
		in EUR (rounded)		
Current account	UniCredit Bank Austria	43	14	30
Current account	Volksbank Wien-Baden	164	38	126
Fixed deposit account	Erste Bank	48	11	36
Fixed deposit account	HYPO NOE Landesbank	305	76	229
Fixed deposit account	HYPO Landesbank Vorarlberg	45	11	34
Fixed deposit account	HYPO-Bank Burgenland	124	31	93
Fixed deposit account	OEBFA – Austrian Treasury	60	15	45
Fixed deposit account	OEBFA – Austrian Treasury	313	78	235
Fixed deposit account	OEBFA – Austrian Treasury	760	190	570
Fixed deposit account	Raiffeisen	33	8	25
Fixed deposit account	BAWAG	17	3	14
Rounding compensation		-1	-	-1
Total		1,913	477	1,436

6.3.4 Expenditures

Total expenditures from operating activities amounted to EUR 197,498. The main groups of expenditures are shown in the following pie chart:



6.3.5 Contribution to IJGA

Contribution to IJGA	Total	20%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2016 (see Annex IV.6)	298,182	59,636
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	22,739	4,548
Interest on INTOSAI accounts (see 6.3.3)	1,436	287
Total		64,471

In accordance with INTOSAI's Financial Rules, 20% of INTOSAI's received revenue of EUR 64,471 (membership fees and net interest), less bank charges of EUR 392, is allocated to the International Journal of Government Auditing (IJGA). For 2016 an amount of EUR 64,079 was allocated.

6.3.6 Travel

In the year 2016, travel expenditures of EUR 53,914 were incurred, among other things, for the following events:

- INCOSAI XXII in Abu Dhabi, United Arab Emirates,
- 68th and 69th Meeting of the INTOSAI Governing Board in Abu Dhabi, United Arab Emirates,
- 13th Meeting of the Finance and Administration Committee in Washington D.C., United States of America,
- Several goal steering committees and subcommittees and working groups meetings,
- IDI Board Meeting, Oslo, Norway.

6.3.7 Translation/Interpretation

The official working languages of INTOSAI are Arabic, English, French, German and Spanish. Numerous documents were translated by the staff of the INTOSAI General Secretariat. For additional translation services, external translator expenditures of EUR 34,310 were incurred for 2016.

6.3.8 Contribution to Congress

In accordance with INTOSAI's Financial Rules, 5% of INTOSAI's received revenue (membership fees and net interest), less bank charges, is allocated to the next congress host, the SAI of the Russian Federation. For 2016 an amount of EUR 16,118 was allocated (see 6.2.13).

6.3.9 Contribution to IDI

Contribution to IDI	Total	5%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2016 (see Annex IV.6)	298,182	14,909
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	22,739	1,137
Interest on INTOSAI accounts (see 6.3.3)	1,436	72
Total		16,118

In accordance with INTOSAI's Financial Rules, 5% of INTOSAI's received revenue (membership fees and net interest), less bank charges, is allocated to the INTOSAI Development Initiative (IDI). For 2016 an amount of EUR 16,118 was allocated.

6.3.10 Other expenditures

Other expenditures of EUR 12,958 include the following items for 2016:

	Balance in EUR
Depreciation	-2,539
Bank charges	-2,535
IT	-1,920
Postage	-1,497
Other expenditures	-1,200
Rewards to staff	-1,000
Office supplies	-818
Entertainment	-591
Withholding tax on interest	-477
Conference service	-236
Transport	-138
Expenditure for previous periods	-7
Total	-12,958

6.3.11 Surplus for the period

Total revenue of EUR 335,034 and total expenditures of EUR 197,498 result in a surplus of EUR 137,536 for the financial year 2016.

6.4 Notes to the Cash Flow Statement

Cash flow information is used to provide a basis for assessing INTOSAI's ability to generate cash and cash equivalents, and its needs to use these cash flows.

The cash flow statement is prepared by applying the indirect method. This means that the economic result for the financial year 2016 is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expenditures associated with investing cash flows.

Operating activities are the activities of INTOSAI that do not fall under investing activities. Investing activities concern the acquisition and disposal of intangible assets and property, plant and equipment and of other investments that are not included in cash equivalents.

6.4.1 Increase in payables (non-current liabilities)

Payables (non-current liabilities) increased from EUR 136 to EUR 16,176 by EUR 16,040. A significant portion is the liability to the next congress host, the SAI of the Russian Federation, increased by EUR 16,118 (see also 6.2.13).

6.4.2 Decrease in payables (current liabilities)

Due to a reduction of current liabilities (e.g. congress host 2016 appr. EUR 47,000 and ADA peer review appr. EUR 20,000) an amount of EUR 81,420 resulted for 2016. In 2016, payables (current liabilities) decreased from EUR 191,982 to EUR 110,562 by EUR 81,420. This is largely due to reductions in liabilities for the congress host 2016 (EUR 46,966), ADA peer review (EUR 19,998) and optimized travel management (EUR 10,197).

6.4.3 Increase in receivables (membership fees)

In 2016, an increase of receivables for assessed membership fees (outstanding contributions, see Annex IV.6) from EUR 123,201 to EUR 132,255 resulted in a difference of EUR 9,054.

6.4.4 Increase other current assets (fixed deposit accounts)

Due to the opening of five new fixed deposit accounts in 2016, the increase from EUR 400,000 in 2015 to EUR 750,058 in 2016 resulted in a difference of EUR 350,058, which decreased the cash flow from investing activities.

6.4.5 Decrease other non-current assets (fixed deposit accounts)

Due to the opening of two new fixed deposit accounts in 2016 and the shift from one fixed deposit account to current assets, the decrease from EUR 300,000 in 2015 to EUR 250,000 in 2016 resulted in a difference of EUR 50,000, which increased the cash flow from investing activities.

6.5 Notes to the Statement of Comparison of Budgeted and Actual Amounts

The comparison of budgeted and actual amounts for 2016 shows a highly positive deviation.

The budgeted surplus for the period of EUR 45,152 has more than tripled to EUR 137,536.

Total revenue reached the budgeted amount with a small deviation of EUR 541 at appr. EUR 335,000.

Total expenditures reached EUR 197,498, or in other words only 68% of the budgeted amount. Almost all types of expenditures showed an economical financial management. Notable are expenditures for travel abroad and translation/interpretation. These two types of expenditures enhanced the result for 2016 with a positive deviation of EUR 48,229 due to optimized travel management and reduction of external translated documents.

The infinitesimal negative difference for the allocation to IJGA, Congress and IDI of EUR 268 and EUR 165 results from higher effective membership payments in the financial year 2016.

The budgeted types of expenditures for allocation to Collaboration Tool and printing shows a 100% deviation of EUR 25,093 in total because of non-use. According to the decision of the INTOSAI Governing Board, the allocation for Collaboration Tool should not be assigned in 2016 and no publication or literature was printed in connection with INCOSAI XXII.

Annex IV.6 INTOSAI Members

AS OF 31 DECEMBER 2016				OUT- STANDING CONTR.	2016 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2016	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
1	Afghanistan	VII	0.006	12.00	442.00	430.00	12.00	17.00	
2	Albania	VII	0.008		442.00	442.00	0.00		
3	Algeria	V	0.161		2,565.00	2,565.00	0.00		
4	Andorra	VII	0.006		442.00	442.00	0.00		
5	Angola	VII	0.010	12.00	442.00	430.00	12.00	852.00	
6	Antigua-Barbuda	VII	0.002		442.00	442.00	0.00		
7	Argentina	V	0.892		2,565.00	2,565.00	0.00		
8	Armenia	VII	0.006		442.00	442.00	0.00		0.78
9	Australia	IV	2.337		5,131.00	5,131.00	0.00	5.00	10.00
10	Azerbaijan	VI	0.060		647.00	647.00	0.00		
11	Bahamas	VII	0.014	10.00	442.00	432.00	10.00	20.00	
12	Bahrain	VII	0.044		442.00	442.00	0.00		
13	Bangladesh	VII	0.010		442.00	442.00	0.00		
14	Barbados	VII	0.007		442.00	442.00	0.00		
15	Belarus	VI	0.056		647.00	647.00	0.00		
16	Belgium	V	0.885		2,565.00	2,565.00	0.00		
17	Belize	VII	0.001		442.00	442.00	0.00	442.00	
18	Benin	VII	0.003	1,311.00	442.00	0.00	442.00		
19	Bhutan	VII	0.001		442.00	442.00	0.00		
20	Bolivia	VII	0.012		442.00	442.00	0.00		
21	Bosnia Herzegovina	VII	0.013		442.00	442.00	0.00		
22	Botswana	VII	0.014	25.00	442.00	417.00	25.00		
23	Brazil	IV	3.823		5,131.00	5,131.00	0.00		
24	Brunei Darussalam	VII	0.029		442.00	442.00	0.00		
25	Bulgaria	VII	0.045		442.00	442.00	0.00		459.00
26	Burkina Faso	VII	0.004		442.00	442.00	0.00		2,889.52
27	Burundi	VII	0.001		442.00	442.00	0.00		2,874.27
28	Cambodia	VII	0.004		442.00	442.00	0.00		1.76
29	Cameroon	VII	0.010	807.38	442.00	0.00	442.00		
30	Canada	IV	2.921		5,131.00	5,131.00	0.00		
31	Cap Verde	VII	0.001		442.00	442.00	0.00		
32	Central African Republic	VII	0.001	11,830.82	442.00	0.00	442.00		
33	Chad	VII	0.005		442.00	442.00	0.00		459.00
34	Chile	V	0.399		2,565.00	2,565.00	0.00		
35	China	III	7.921		10,262.00	10,262.00	0.00		10,661.00
36	Colombia	V	0.322		2,565.00	2,565.00	0.00		
37	Congo	VII	0.006	2,159.00	442.00	0.00	442.00		
38	Congo Dem. Rep.	VII	0.008	884.00	442.00	0.00	442.00		
39	Cook Islands	VII	-	8.00	442.00	434.00	8.00		
40	Costa Rica	VII	0.047		442.00	442.00	0.00		16.00
41	Cote d'Ivoire	VII	0.009	17.00	442.00	425.00	17.00	17.00	
42	Croatia	VI	0.099		647.00	647.00	0.00		1,918.00
43	Cuba	VI	0.065		647.00	647.00	0.00		
44	Cyprus	VII	0.043		442.00	442.00	0.00		
45	Czech Republic	V	0.344		2,565.00	2,565.00	0.00		
46	Denmark	V	0.584		2,565.00	2,565.00	0.00		
47	Djibouti	VII	0.001	5,778.88	442.00	0.00	442.00		
48	Dominica	VII	0.001	5,106.44	442.00	0.00	442.00		
49	Dominican Rep.	VII	0.046	442.00	442.00	0.00	442.00		
50	ECA	II	-		17,117.00	17,117.00	0.00		
51	Ecuador	VI	0.067		647.00	647.00	0.00		17.95
52	Egypt	V	0.152	2,565.00	2,565.00	0.00	2,565.00		
53	El Salvador	VII	0.014		442.00	442.00	0.00		
54	Equat. Guinea	VII	0.010	11,830.82	442.00	0.00	442.00		
55	Eritrea	VII	0.001	20.00	442.00	422.00	20.00		
56	Estonia	VII	0.038		442.00	442.00	0.00		
57	Ethiopia	VII	0.010		442.00	442.00	0.00	20.00	
58	Fiji	VII	0.003	18.00	442.00	424.00	18.00	460.00	
59	Finland	V	0.456		2,565.00	2,565.00	0.00		

AS OF 31 DECEMBER 2016				OUT- STANDING CONTR.	2016 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2016	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
60	France	III	4.859		10,262.00	10,262.00	0.00		
61	Gabon	VII	0.017		442.00	442.00	0.00	852.00	
62	Gambia	VII	0.001	901.50	442.00	0.00	442.00		
63	Georgia	VII	0.008		442.00	442.00	0.00		
64	Germany	III	6.389		10,262.00	10,262.00	0.00		
65	Ghana	VII	0.016		442.00	442.00	0.00		
66	Greece	V	0.471		2,565.00	2,565.00	0.00		
67	Grenada	VII	0.001	444.00	442.00	0.00	442.00		
68	Guatemala	VII	0.028		442.00	442.00	0.00		
69	Guinea	VII	0.002	11,830.82	442.00	0.00	442.00		
70	Guinea Bissau	VII	0.001	6,787.53	442.00	0.00	442.00		
71	Guyana	VII	0.002	5.50	442.00	436.50	5.50	9.07	
72	Haiti	VII	0.003	68.00	442.00	374.00	68.00	1.50	
73	Honduras	VII	0.008	442.00	442.00	0.00	442.00		
74	Hungary	V	0.161		2,565.00	2,565.00	0.00		
75	Iceland	VII	0.023		442.00	442.00	0.00		
76	India	V	0.737		2,565.00	2,565.00	0.00	21.64	
77	Indonesia	V	0.504		2,565.00	2,565.00	0.00		
78	Iran	V	0.471	12,356.25	2,565.00	0.00	2,565.00	12,000.00	
79	Iraq	V	0.129		2,565.00	2,565.00	0.00	625.00	
80	Ireland	V	0.335		2,565.00	2,565.00	0.00		
81	Israel	V	0.430		2,565.00	2,565.00	0.00		
82	Italy	IV	3.748		5,131.00	5,131.00	0.00	5,131.00	
83	Jamaica	VII	0.009	17.00	442.00	425.00	17.00		
84	Japan	III	9.680		10,262.00	10,262.00	0.00		
85	Jordan	VII	0.020		442.00	442.00	0.00		
86	Kazakhstan	V	0.191		2,565.00	2,565.00	0.00	17.00	
87	Kenya	VII	0.018	894.00	442.00	0.00	442.00		
88	Kiribati	VII	0.001	459.00	442.00	0.00	442.00		
89	Korea	IV	2.039		5,131.00	5,131.00	0.00		
90	Kuwait	V	0.285		2,565.00	2,565.00	0.00		
91	Kyrgyzstan	VII	0.002	2.00	442.00	440.00	2.00		
92	Lao People's Democratic Republic	VII	0.003		442.00	442.00	0.00		
93	Latvia	VI	0.050		647.00	647.00	0.00		
94	Lebanon	VII	0.046	1.50	442.00	440.50	1.50	1.50	
95	Lesotho	VII	0.001		442.00	442.00	0.00		
96	Liberia	VII	0.001	3,344.00	442.00	0.00	442.00		
97	Libya	V	0.125	2,565.00	2,565.00	0.00	2,565.00		
98	Liechtenstein	VII	0.007		442.00	442.00	0.00		
99	Lithuania	VI	0.072	647.00	647.00	0.00	647.00		
100	Luxembourg	VI	0.064		647.00	647.00	0.00		
101	Macedonia (FYR of Macedonia)	VII	0.007		442.00	442.00	0.00		
102	Madagascar	VII	0.003	1,335.07	442.00	0.00	442.00		
103	Malawi	VII	0.002		442.00	442.00	0.00	852.00	
104	Malaysia	V	0.322		2,565.00	2,565.00	0.00		
105	Maldives	VII	0.002		442.00	442.00	0.00		
106	Mali	VII	0.003	1,017.97	442.00	0.00	442.00	393.00	
107	Malta	VII	0.016		442.00	442.00	0.00		
108	Marshall Islands	VII	0.001	1,260.37	442.00	0.00	442.00		
109	Mauritania	VII	0.002	2,023.76	442.00	0.00	442.00		
110	Mauritius	VII	0.012		442.00	442.00	0.00		
111	Mexico	IV	1.435		5,131.00	5,131.00	0.00		
112	Micronesia	VII	0.001	10.84	442.00	431.16	10.84		
113	Moldova	VII	0.004		442.00	442.00	0.00		
114	Monaco	VII	0.010		442.00	442.00	0.00		
115	Mongolia	VII	0.005	8.00	442.00	434.00	8.00	12.00	
116	Montenegro	VII	0.004		442.00	442.00	0.00		
117	Morocco	VI	0.054	155.31	647.00	491.69	155.31	83.52	
118	Mozambique	VII	0.004	67.00	442.00	375.00	67.00	33.50	
119	Myanmar	VII	0.010		442.00	442.00	0.00	17.00	
120	Namibia	VII	0.010		442.00	442.00	0.00		
121	Nauru	VII	0.001	1,734.00	442.00	0.00	442.00		

AS OF 31 DECEMBER 2016				OUT- STANDING CONTR.	2016 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2016	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
				in EUR					
122	Nepal	VII	0.006		442.00	442.00	0.00		27.70
123	Netherlands	IV	1.482		5,131.00	5,131.00	0.00		5,331.00
124	Netherlands Antilles	VII	-		442.00	442.00	0.00		
125	New Zealand	V	0.268		2,565.00	2,565.00	0.00		2,665.00
126	Nicaragua	VII	0.004		442.00	442.00	0.00		
127	Niger	VII	0.002	10,946.82	442.00	0.00	442.00	884.00	
128	Nigeria	V	0.209	4,412.00	2,565.00	0.00	2,565.00		
129	Norway	V	0.849		2,565.00	2,565.00	0.00		
130	Oman	V	0.113	25.00	2,565.00	2,540.00	25.00	25.00	
131	Pakistan	VI	0.093	20.00	647.00	627.00	20.00		
132	Palau	VII	0.001	408.45	442.00	33.55	408.45		
133	Palestine	VII	-		-				
134	Panama	VII	0.034	10.03	442.00	431.97	10.03		
135	Papua New Guinea	VII	0.004	902.00	442.00	0.00	442.00		
136	Paraguay	VII	0.014		442.00	442.00	0.00		
137	Peru	V	0.136		2,565.00	2,565.00	0.00		
138	Philippines	V	0.165	25.67	2,565.00	2,539.33	25.67		
139	Poland	V	0.841		2,565.00	2,565.00	0.00		
140	Portugal	V	0.392		2,565.00	2,565.00	0.00		2,665.00
141	Puerto Rico	VII	-	17.00	442.00	425.00	17.00	0.21	
142	Qatar	V	0.269		2,565.00	2,565.00	0.00	37.00	
143	Romania	V	0.184		2,565.00	2,565.00	0.00		
144	Russian Federation	IV	3.088		5,131.00	5,131.00	0.00		
145	Rwanda	VII	0.002	12.00	442.00	430.00	12.00		
146	Samoa	VII	0.001	17.00	442.00	425.00	17.00	17.00	
147	São Tomé and Príncipe	VII	0.001		442.00	442.00	0.00		
148	Saudi Arabia	IV	1.146	2,566.00	5,131.00	2,565.00	2,566.00		
149	Senegal	VII	0.005		442.00	442.00	0.00	17.24	
150	Serbia	VII	0.032		442.00	442.00	0.00		
151	Seychelles	VII	-		-				
152	Sierra Leone	VII	0.001		442.00	442.00	0.00		
153	Singapore	V	0.447		2,565.00	2,565.00	0.00		
154	Slovakia	V	0.160		2,565.00	2,565.00	0.00		
155	Slovenia	VI	0.084		647.00	647.00	0.00		
156	Solomon Islands	VII	0.001	17.00	442.00	425.00	17.00	1,672.00	
157	Somalia	VII	0.001	11,547.11	442.00	0.00	442.00		
158	South Africa	V	0.364		2,565.00	2,565.00	0.00		
159	South Sudan	VII	0.003	442.00	442.00	0.00	442.00		
160	Spain	IV	2.443		5,131.00	5,131.00	0.00		
161	Sri Lanka	VII	0.031		442.00	442.00	0.00	442.00	
162	St. Kitts and Nevis	VII	0.001	15.52	442.00	426.48	15.52		
163	St. Lucia	VII	0.001	14.55	442.00	427.45	14.55	17.38	
164	St. Vincent and the Grenadines	VII	0.001	14.60	442.00	427.40	14.60	17.22	
165	Sudan	VII	0.010	466.00	442.00	0.00	442.00		
166	Suriname	VII	0.006		442.00	442.00	0.00	442.00	
167	Swaziland	VII	0.002		442.00	442.00	0.00	442.00	
168	Sweden	V	0.956		2,565.00	2,565.00	0.00		
169	Switzerland	IV	1.140		5,131.00	5,131.00	0.00		
170	Syrian Arab Republic	VII	0.024	1,308.89	442.00	0.00	442.00		
171	Tajikistan	VII	0.004		442.00	442.00	0.00	54.00	388.00
172	Tanzania	VII	0.010	10.00	442.00	432.00	10.00	10.00	
173	Thailand	V	0.291		2,565.00	2,565.00	0.00		
174	Timor-Leste	VII	0.003	452.94	442.00	0.00	442.00		
175	Togo	VII	0.001	1,721.00	442.00	0.00	442.00		
176	Tonga	VII	0.001	24.73	442.00	417.27	24.73	461.50	
177	Trinidad and Tobago	VII	0.034		442.00	442.00	0.00		
178	Tunisia	VII	0.028		442.00	442.00	0.00		
179	Turkey	IV	1.018		5,131.00	5,131.00	0.00		
180	Tuvalu	VII	0.001	2,114.00	442.00	0.00	442.00		
181	Uganda	VII	0.009		442.00	442.00	0.00		21.91
182	Ukraine	V	0.103		2,565.00	2,565.00	0.00		
183	United Arab Emirates	V	0.604		2,565.00	2,565.00	0.00		

AS OF 31 DECEMBER 2016				OUT- STANDING CONTR.	2016 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2016	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
184	United Kingdom	III	4.463		10,262.00	10,262.00	0.00		
185	United States of America	I	22.000		25,665.00	25,665.00	0.00		
186	Uruguay	VI	0.079	16.00	647.00	631.00	16.00	6.00	
187	Vanuatu	VII	0.001		442.00	442.00	0.00		
188	Vatican	VII	-		442.00	442.00	0.00	852.00	
189	Venezuela	V	0.571	2,565.00	2,565.00	0.00	2,565.00	106.52	
190	Viet Nam	VI	0.058	7.00	647.00	640.00	7.00		
191	Yemen	VII	0.010	442.07	442.00	0.00	442.00		
192	Zambia	VII	0.007		442.00	442.00	0.00	442.00	
193	Zimbabwe	VII	0.004	442.00	442.00	0.00	442.00		
	Associated Members								
194	AISCCUF	V	-		2,565.00	2,565.00	0.00		
195	CPLP	V	-		2,565.00	2,565.00	0.00		32.11
196	IIA	V	-	25.50	2,565.00	2,539.50	25.50	25.50	
197	UEMOA	V	-	32.00	2,565.00	2,533.00	32.00		
198	World Bank	V	-		2,565.00	2,565.00	0.00	17.00	
	TOTAL			132,254.64	329,975.00	298,181.80	31,793.20	22,739.30	38,274.36