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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 2017

2017 Financial Statements of INTOSAI

Report of the External Auditors

REPORT OF THE EXTERNAL AUDITORS

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Foreword

It gives me great pleasure to present the 2017 financial statements of INTOSAI. As the first year of my Chairmanship, I am delighted that this coincided with the 40th Celebration of the Lima Declaration our founding principle in our International Framework for Professional Pronouncements. This journey from an aspiration to a reality mirrors the journey into professionalization of our esteemed organization.

The involvement with other international donors, standard setters and public sector leaders places INTOSAI at the heart of many initiatives, as reflected in our new Strategic Plan. Thinking about independence of SAIs and advocacy for more financial and administrative independence lies behind the Lima and Mexico Declarations this ongoing work has carried into a strategic objective. This is also linked to our contributions as SAIs to international trends and initiatives, such as how do we contribute to the Development Agenda 2030 (the Sustainable Development Goals). Our role in creating a global public voice has resulted in interactions with civil society, statistical commissions and UN organizations. This has also led to engagement with national stakeholders aiming at increasing our relevance.

All this initiatives and successes would not be possible without a constant effort from all our membership. The credibility of what we say is linked to the quality of what we do. The introduction of the revised Due Process for INTOSAI products began in 2017 and early indications are that we will enhance our current and future publications to meet the high expectation we place upon ourselves.

I would like to thank the Secretary General and her team on the hard work they have given this organization over the past six decades and their continued support of our organization.

(Signed) Dr. Harib Saeed Al Amimi

President of the State Audit Institution
of the United Arab Emirates
Chairman of the INTOSAI Governing Board

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 Regulations and 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 the 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 12, para 3 of the Statutes of INTOSAI (Version 2016), 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 2 (f) of the Statutes of INTOSAI (Version 2016), the General Secretariat herewith submits to the Governing Board its annual report containing the Financial Statements for 2017.

The Financial Statements have been audited by the external auditors in accordance with Article 13 of the Statutes of INTOSAI (Version 2016).

The 2017 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 2017, 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 2017

II.1 General

In accordance with the INTOSAI Statutes, the INTOSAI Strategic Plan 2017–2022, namely the strategic priorities and the four Strategic Goals, Goal1: 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, in 2017, towards the implementation of the decisions and results of INCOSAI XXII, which was excellently hosted by the State Audit Institution of the United Arab Emirates (UAE) in Abu Dhabi in December 2016.

Among the list of decisions taken, the most important and future-oriented was without doubt the adoption of the new Strategic Plan, which meets INTOSAI's objective to be a voice for Supreme Audit Institutions around the world, and strengthens the cooperation among the INTOSAI bodies. In putting this resolution into practice, INTOSAI's goal chairs joined forces and developed a common dashboard for reporting on the activities and progress of the goal committees.

A commitment for enhanced cooperation has also been made by the Regional Organizations of INTOSAI, which, in the framework of the Regional Forum for Capacity Development, agreed on the creation of the INTOSAI Regions Cooperation Platform to provide for a single point of coordination of regional capacity-building efforts. This will enable INTOSAI to work in a more streamlined manner and to establish clear lines of communication.

On the occasion of the 2017-Governing Board meeting in 2017, vivid discussions were held within the breakaway sessions, which had taken place for the third time in a row and provided all Governing Board members with the opportunity to voice their opinions on the topical matters of SDG audits and INTOSAI's standard setting mechanism. The vibrant exchange of viewpoints proved that the organization continues to be a lively and open-minded community, which encourages the optimization of its working methods and which continuously strives to harness its diversity and create, in line with its motto, mutual benefits for all – be it INTOSAI's member SAIs, its external stakeholders or the public at large.

II.2 Highlights regarding the decisions taken in 2017

The follow-up on INTOSAI's Strategic Plan 2017–2022 adopted in 2016, the contribution of SAIs to the implementation of the United Nations Sustainable Development Goals (SDGs) and the further development of INTOSAI's standard setting process were some of INTOSAI's core themes in 2017. The following presents the main future-oriented decision taken by Governing Board in 2017:

- Adoption of the following main themes for INCOSAI XXIII in Moscow to be held in the fourth week of September 2019:
Theme I: “Information technologies for the development of the public administration” under the chairmanship of the SAI of China, and
Theme II: “The role of the Supreme Audit Institutions in the achievement of the national priorities and goals” under the chairmanship of the SAI of the Russian Federation;
- Admittance of the SAI of Guam as Affiliate Member;
- Approval of the SAI of Brazil as candidate of the INTOSAI Governing Board for hosting INCOSAI XXIV in 2022;
- Creation of a Task Force within the Governing Board for the Revision of three INTOSAI Handbooks (Handbooks for Committees, Governing Board Meetings and Congresses);
- Approval of the revised Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (IFPP) 2017–2019;
- Approval of the appointment of three new FIPP members from the SAIs of Bhutan, Costa Rica and Norway;
- Approval of the interpretation that new (and revised) pronouncements are able to take effect after the Governing Board has referred them to the final endorsement by INCOSAI;
- Creation of the INTOSAI Regions Cooperation Platform as a single point of conduct and coordination of capacity-building efforts;
- Approval of the proposal on quality assurance of INTOSAI Public Goods that are developed and published outside of the Due Process of the IFPP.

II.3 24th UN/INTOSAI Symposium

The 24th UN/INTOSAI Symposium took place in Vienna, Austria, from 31 May to 2 June 2017. It revolved around the following topic:

Digitalization, open data and data mining: relevance and implications for SAIs' audit work and for enhancing their contributions to the follow-up and review of the SDGs

The symposium gave representatives of the United Nations and INTOSAI, its participating members as well as additional participants the opportunity to reflect on the issues outlined above. The aim of the symposium was to include the different regional points of view, to compare different levels of development and to discuss the current implications and relevance of digitalization, open data and data mining for SAIs, as well as possibilities for enhancing their contributions to the follow-up and review of the SDGs.

II.4 Audit of the 2016 INTOSAI Financial Statements

In conformity with Article 13 of the Statutes of INTOSAI, an audit of the 2016 Financial Statements was conducted in March 2017 by the Supreme Audit Institutions (SAIs) of Ghana and Lithuania as auditors appointed by the XXII Congress of INTOSAI. The auditors gave an unqualified audit opinion.

In the course of the revision of the INTOSAI Financial Regulations and 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 only on the basis of IPSAS.

In order to guarantee the necessary continuity and comparability, the Financial Statements 2016 had to be redrafted (no change of the actual figures was necessary) to fully comply with the IPSAS regulations. Due to that, the Financial Statements 2016 have been revised once again by the INTOSAI auditors in March 2018 together with the Financial Statements 2017.

II.5 INTOSAI Circular 79

The INTOSAI Circular 79 gives a detailed overview of the INTOSAI's activities in 2017. The Circular 79 is available on the INTOSAI website at:

<http://www.intosai.org/documents/intosai/group012.html>.¹

¹ User name: members and password: intmemb1953



III. Independent Auditor's Report – March 9th, 2018

To the General Secretariat of INTOSAI

Opinion

We have audited the financial statements of INTOSAI for the year ending 31 December 2017, 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, 2017, 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 2017. These matters were addressed in the context of the audit of the financial 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, IJGA and Strategic Goals 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 2 years for instance, we noted that a total of EUR 32,763, EUR 130,302 and EUR 82,931 transferred to IDI, IJGA and Strategic Goals 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.

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 2017

IV.1 Statement of Financial Position

as of 31 December 2017

in EUR

	Notes	2017	2016
ASSETS			
Current assets			
Cash and cash equivalents	6.2.1	252,366	257,650
Receivables	6.2.2	149,994	133,380
INTOSAI prepayments	6.2.3	754	405
Fixed deposit accounts	6.2.4	700,077	750,058
Total current assets		1,103,191	1,141,493
Non-current assets			
Other receivables	6.2.5	91	233
Fixed deposit accounts	6.2.6	300,000	250,000
Property, plant and equipment	6.2.7	519	778
Intangible assets	6.2.8	15,566	13,698
Total non-current assets		316,176	264,709
TOTAL ASSETS		1,419,367	1,406,202
LIABILITIES			
Current liabilities			
Other current liabilities	6.2.9	147,501	110,562
Short-term provisions	6.2.10	14,893	10,136
Membership contributions advance receipt	6.2.11	20,769	38,274
Total current liabilities		183,163	158,972
Non-current liabilities			
Other non-current liabilities	6.2.12	32,809	16,176
Total non-current liabilities		32,809	16,176
TOTAL LIABILITIES		215,972	175,148
Rounding compensation		+3	+1
NET ASSETS		1,203,398	1,231,055
NET ASSETS/EQUITY			
Accumulated surpluses from previous years	-	1,231,055	1,093,518
Deficit/Surplus for the period	6.3.13	-27,657	137,537
TOTAL NET ASSETS/EQUITY		1,203,398	1,231,055

IV.2 Statement of Financial Performance

for the financial year ended 31 December 2017
in EUR

	Notes	2017	2016
REVENUE			
Contributions			
Revenue from assessed contributions	6.3.1	348,947	329,975
Other revenue			
Other revenue	6.3.2	4,939	3,146
Interest on INTOSAI accounts	6.3.3	1,344	1,913
TOTAL REVENUE		355,230	335,034
EXPENDITURES	6.3.4		
Contribution to Strategic Goals	6.3.5	-82,931	-
Travel	6.3.6	-82,116	-53,914
Contribution to IJGA	6.3.7	-66,223	-64,079
Translation/Interpretation	6.3.8	-65,247	-34,310
Conference service	6.3.9	-21,960	-236
Contribution to Congress	6.3.10	-16,645	-16,118
Contribution to IDI	6.3.11	-16,645	-16,118
Other expenditures	6.3.12	-31,120	-12,722
TOTAL EXPENDITURES		-382,887	-197,497
DEFICIT/SURPLUS FOR THE PERIOD	6.3.13	-27,657	+137,537

IV.3 Statement of Changes in Net Assets/Equity

for the financial year ended 31 December 2017
in EUR

	Notes	2017	2016
NET ASSETS/EQUITY			
Balance as at 1 January (Accumulated surpluses from previous years)	-	1,231,055	1,093,518
Deficit/Surplus for the period	6.3.13	-27,657 ²	137,537 ³
Balance as at 31 December (Accumulated surplus⁴)		1,203,398	1,231,055

² Deficit for 2017 includes EUR 120 for expenditures from previous periods.

³ Surplus for 2016 includes EUR 7 for expenditures from previous periods.

⁴ 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 2017
in EUR

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2017	2016
DEFICIT/SURPLUS FROM ORDINARY ACTIVITIES	6.3.13	-27,657	137,537
Non-cash movements			
Depreciation	6.2.7, 6.2.8	7,172	2,539
Increase in payables (non current liabilities)	6.4.1	16,633	16,040
Increase (+) / Decrease (-) in payables (current liabilities)	6.4.2	36,939	-81,420
Decrease in payables (membership contributions advance receipt)	6.4.3	-17,505	-4,125
Increase (+) / Decrease (-) in payables (short term provisions)	-	4,757	-904
Increase (-) / Decrease (+) in other current assets (INTOSAI prepayments)	-	-350	665
Increase in receivables (membership fee)	6.4.4	-17,044	-9,054
Decrease in receivables (other receivables - current)	-	430	86
Decrease in receivables (other receivables - non current)	-	142	222
NET CASH FLOW FROM OPERATING ACTIVITIES		3,517	61,586
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of plant and equipment (infrastructure)	6.2.7	0	-1,867
Purchase of plant and equipment (intangible assets)	6.2.8	-8,782	-14,940
Decrease (+) / Increase (-) other current assets (fixed deposit accounts)	6.4.5	49,981	-350,058
Increase (-) / Decrease (+) other non-current assets (fixed deposit accounts)	6.4.6	-50,000	50,000
NET CASH FLOW FROM INVESTING ACTIVITIES		-8,801	-316,865
NET INCREASE (+)/DECREASE (-) IN CASH AND CASH EQUIVALENTS		-5,284	-255,279
Cash and cash equivalents as at 1 January	-	257,650	512,929
CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER		252,366	257,650

IV.5 Statement of Comparison of Budgeted and Actual Amounts

for the financial year ended 31 December 2017

in EUR

	Notes	Budgeted Amounts	Actual Amounts	Difference
REVENUE				
Contributions				
Revenue from assessed contributions		348,947	348,947	0
Other revenue				
Other revenue		-	4,939	+4,939
Interest on INTOSAI accounts		3,002	1,344	-1,658
TOTAL REVENUE	6.5	351,949	355,230	+3,281
EXPENDITURES				
Contribution to Strategic Goals		-81,708	-82,931	-1,223
Travel		-85,000	-82,116	+2,884
Contribution to IJGA		-65,717	-66,223	-506
Translation/Interpretation		-81,000	-65,247	+15,753
Conference service		-9,500	-21,960	-12,460
Contribution to Congress		-16,541	-16,645	-104
Contribution to IDI		-16,391	-16,645	-254
Entertainment		-14,000	-10,773	+3,227
Depreciation		-8,972	-7,172	+1,800
Other expenditures		-2,000	-3,116	-1,116
Bank charges		-4,100	-2,641	+1,459
IT		-1,900	-2,520	-620
Rewards to staff		-2,000	-2,000	0
Transport		-4,000	-1,905	+2,096
Postage		-3,500	-353	+3,147
Withholding tax on interest		-752	-336	+416
Technical literature		-500	-167	+334
Expenditures from previous periods		0	-120	-120
Office supplies		-900	-17	+883
Printing		-500	0	+500
TOTAL EXPENDITURES	6.5	-398,981	-382,887	+16,096
DEFICIT FOR THE PERIOD	6.5	-47,032	-27,657	+19,377

IV.6 Notes

6.1 Significant accounting policies

6.1.1 Legal basis and accounting rules

The accounts of INTOSAI are kept in accordance with Article IV of the Financial Regulations and Rules. Article IV 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.

6.1.2 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 Article IV.3 of the Financial Regulations and 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 SAs directly. In-kind services from INTOSAI members are not recognized and presented neither as revenue nor as an asset.

6.1.3 Basis of preparation

6.1.3.1 *Currency*

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

6.1.3.2 *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.

6.1.3.3 *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.

6.1.4 Statement of financial position

6.1.4.1 *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.

6.1.4.2 *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.

6.1.4.3 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.

6.1.4.4 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.

6.1.4.5 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.

6.1.4.6 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.

6.1.4.7 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.

6.1.4.8 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).

6.1.4.9 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 Article III.5 of the Financial Regulations and 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.

6.1.4.10 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.

6.1.4.11 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 Regulations and 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.

6.1.5 Statement of financial performance

6.1.5.1 Revenue and expenditures from non-exchange transactions

6.1.5.1.1 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 Regulations and 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.

6.1.5.1.2 Expenditures

Expenditures arise from the contributions of INTOSAI members to the major activities described in Article III.5 of the Financial Regulations and 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 (31/12/2017), 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.

6.1.6 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.

6.1.7 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	2017	2016	
	Balance in EUR		
Cash on hand	134	353	-
Current account (maturing daily)	133,311	157,863	Main account for receiving contribution payments and current payments
Current account (maturing daily)	69,198	80,368	Special purpose: ADA peer review; see 6.2.9
Current account (maturing daily)	49,724	19,066	Special purpose: voluntary internal financing; see 6.2.9
Rounding compensation	-1	-	-
Total	252,366	257,650	

6.2.2 Receivables – current assets

As of 31 December 2017, accounts receivable from membership contributions (non-exchange transaction) from 77 INTOSAI members amounted to EUR 149,299. Ten INTOSAI members owe appr. 68% of this amount and further 13 INTOSAI members owe between EUR 1,000 and EUR 5,200 (see Annex IV.6).

as of 31 December	2017	2016
	Balance in EUR	
Assessed contributions to full members	146,619	132,197
Assessed contributions to associate members	2,680	58
Total (Assessed contributions to members)	149,299	132,255
Other receivables	695	1,125
Total Receivables	149,994	133,380

Other receivables of EUR 695 relate to non-paid interest revenue from fixed-term deposit accounts (listed under 6.2.4) accrued and allocated to 2017.

6.2.3 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 754 in 2017.

6.2.4 Fixed deposit accounts – current assets

As of 31 December 2017, INTOSAI has EUR 700,077 for disposal on four different fixed deposit accounts.

as of 31 December 2017	Interest	Carrying amount	Receivables from these accounts
		Balance in EUR	
Fixed deposit account (1 month) maturing 18 January 2018	0.000%	400,000	0
Fixed deposit account (18 months) maturing 23 February 2018	0.375%	100,000	386
Fixed deposit account (24 months) maturing 26 March 2018	0.150%	150,000	303
Fixed deposit account (12 months) maturing 5 September 2018	0.050%	50,077	6
Total		700,077	695

6.2.5 Other receivables – non-current assets

Other receivables of EUR 91 relate to non-paid interest revenue from a fixed-term deposit account (maturity longer than 12 months; listed under 6.2.6) accrued and allocated to 2017.

6.2.6 Fixed deposit accounts – non-current assets

As of 31 December 2017, INTOSAI has EUR 300,000 for long-term deposit on one fixed deposit bank account.

as of 31 December 2017	Interest	Carrying amount	Receivables from this account
		Balance in EUR	
Fixed deposit account (24 months) maturing 18 March 2019	0.050%	300,000	91
Total		300,000	91

6.2.7 Property, plant and equipment – non-current assets

In 2017, no hardware components were purchased.

2017 – computer hardware	Balance in EUR
Opening Balance	778
Additions	-
Disposals	-
Depreciations (as per Statement of Financial Performance)	259
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	519
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	1,867
Accumulated Amortization/Depreciation	1,348
Net Carrying Amount	519

6.2.8 Intangible assets – non-current assets

In 2017, four software products were purchased (database, website content software).

2017 – Computer software	Balance in EUR
Opening Balance	13,698
Additions	8,782
Disposals	-
Depreciations (as per Statement of Financial Performance)	6,913
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	15,566
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	26,981
Accumulated Amortization/Depreciation	11,415
Net Carrying Amount	15,566

6.2.9 Other current liabilities – current liabilities

Liability to ...	2017	2016
	Balance in EUR	
Special purpose: ADA peer review	69,198	80,368
Special purpose: Voluntary internal funding	49,524	18,866
Strategic Goals	12,048	-
IJGA (International Journal of Government Auditing)	9,714	8,286
IDI (INTOSAI Development Initiative)	2,503	2,155
Other liabilities	4,515	887
Rounding compensation	-1	-
Total	147,501	110,562

ADA peer review: In 2015 and 2016 the Austrian Development Agency (ADA) provided a voluntary subsidy amounting to EUR 210,000.00 for a peer review with a designated purpose⁵ to INTOSAI. These voluntary subsidies are not subject to the allocation and distribution pursuant to Chapter III.5 of the INTOSAI Financial Regulations and Rules. For the financial year 2017, EUR 11,170 were accessed. The total amount is available on an extra current bank

⁵ 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.

account. In the Statement of Financial Position this was recorded in the balance as a current liability of EUR 69,198.

Voluntary internal financing: In 2017, INTOSAI received a voluntary subsidy of EUR 40,500 from the SAI of the Russian Federation with a designated purpose, namely the introduction of Russian as additional (non-official) language of INTOSAI according to a decision of the Governing Board in 2015. From previous years, an amount of EUR 18,866 was available for professional standard setting developments, PFAC programmes and capacity building projects as of 1 January 2017. Such voluntary subsidies are not subject to the allocation and distribution pursuant to Chapter III.5 of the INTOSAI Financial Regulations and Rules. With the exception of EUR 9,695 for professional standard setting, the designated beneficiaries did not access the last years' subsidies. They were held on a current account established by INTOSAI for that purpose, which generated expenditures of EUR 148. The total amount plus EUR 200 from INTOSAI (initial deposit) 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 49,524.

Liabilities consist of liabilities to the Strategic Goals, 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 2017.

Other liabilities: Other liabilities as of 31 December 2017 in the amount of EUR 4,515 concern unsettled payments for running expenditures arising from the activities of the General Secretariat (travel expenditures).

6.2.10 Short-term provisions – current liabilities

Provisions of EUR 14,893 have been made for expected payments incurred in the financial year 2017 (translations of the Circular for the 70th Governing Board meeting as well as travel and postage expenditures).

6.2.11 Membership contributions advance receipt – current liabilities

Advance receipts of membership contributions accrued as of 31 December 2017 in the amount of EUR 20,769 consisted exclusively of membership contributions for the INTOSAI budget received in 2017 or earlier for 2018 and subsequent years (see Annex IV.6).

6.2.12 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 2017 (see Annex IV.6)	312,926	15,646
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	18,977	949
Interest on INTOSAI accounts (see 6.3.3)	1,008	50
Total		16,645

In accordance with INTOSAI's Financial Regulations and 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 2017 an amount of EUR 16,645 was allocated. The amount, plus EUR 16,118 from 2016 as well as the allocation for 2018 will be transferred in 2019.

Further EUR 45 from interest revenue from fixed deposit accounts (non-current; see 6.2.6) were allocated to INTOSAI's Strategic Goals, 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	459	≤ 0.049
VI	672	0.050 – 0.099
V	2,665	0.100 – 0.999
IV	5,331	1 – 3.999
III	10,661	4 – 10.999
II	17,783	11 – 19.999
I	26,663	≥ 20

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

The INTOSAI assessment for 2017 is based on the UN scale of assessments for the year 2017. The UN scale of assessment is available on the UN website at <http://undocs.org/en/ST/ADM/SER.B/955>.

The amount of EUR 348,947 is the INTOSAI assessment for 200 INTOSAI members for 2017 (see Annex IV.6). Out of this, EUR 335,622 are assessed to full members and the remaining EUR 13,325 to associate members.

Annex IV.6 contains also further information for 2017 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 the translation of documents related to the 69th and 70th Governing Board meetings of EUR 4,560 and EUR 379 from travel abroad and postage expenditures for 2016.

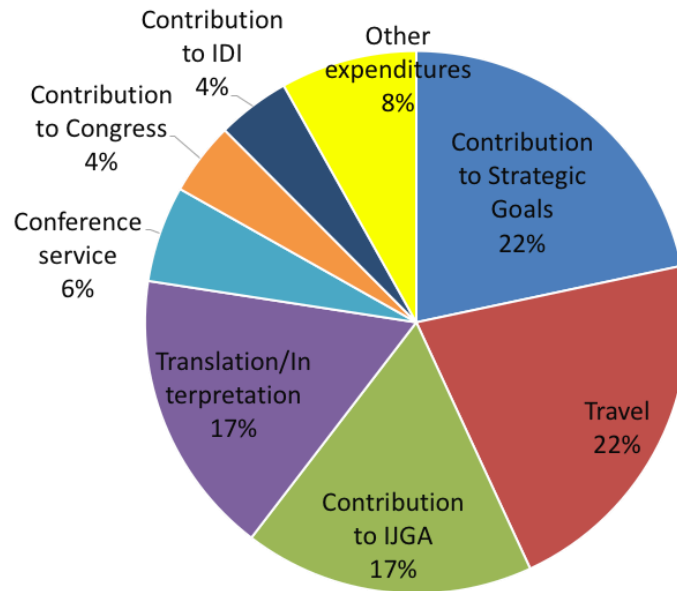
6.3.3 Interest on INTOSAI accounts

Gross interest revenue from the fixed deposit accounts amounted to EUR 1,344 in the financial year 2017, resulting in net interest revenue of EUR 1,008, after deduction of EUR 336 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		
Fixed deposit account	Erste Bank	69	17	52
Fixed deposit account	HYPO Landesbank Vorarlberg	157	39	118
Fixed deposit account	OEBFA – Austrian Treasury	25	6	19
Fixed deposit account	OEBFA – Austrian Treasury	228	57	171
Fixed deposit account	OEBFA – Austrian Treasury	278	69	208
Fixed deposit account	Raiffeisen	118	30	88
Fixed deposit account	BAWAG	88	22	66
Fixed deposit account	HYPO NOE Landesbank	380	95	285
Rounding compensation		+1	+1	+1
Total		1,344	336	1,008

6.3.4 Expenditures

Total expenditures from operating activities amounted to EUR 382,888. The main groups of expenditures are shown in the following pie chart:



6.3.5 Allocation to Strategic Goals

In accordance with INTOSAI's Financial Regulations and Rules, 25% of INTOSAI's received revenue (membership fees and net interest), less bank charges, is allocated to the chairs of INTOSAI's Strategic Goals (PSC, CBC, KSC, PFAC). For 2017 an amount of EUR 82,931 was allocated.

6.3.6 Travel

In the year 2017, travel expenditures of EUR 82,116 were incurred, among other things, for the following events:

- 24th UN/INTOSAI Symposium Vienna, Austria (18 participants financed by INTOSAI; EUR 23,183),
- 70th Meeting of the INTOSAI Governing Board in Graz, Austria,
- 14th Meeting of the Policy, Finance and Administration Committee in Washington D.C., United States of America,
- Several goal steering committees, subcommittees and working groups meetings,
- IDI Board Meeting, Oslo, Norway.

6.3.7 Contribution to IJGA

Contribution to IJGA	Total	20%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2017 (see Annex IV.6)	312,926	62,585
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	18,977	3,795
Interest on INTOSAI accounts (see 6.3.3)	1,008	202
Total		66,582

In accordance with INTOSAI's Financial Regulations and Rules, 20% of INTOSAI's received revenue of EUR 66,582 (membership fees and net interest), less bank charges of EUR 359 is allocated to the International Journal of Government Auditing (IJGA). For 2017 an amount of EUR 66,223 was allocated.

6.3.8 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 28,949 were incurred for 2017.

For the 24th UN/INTOSAI Symposium and the 70th Governing Board meeting interpretation expenditures of EUR 36,298 were incurred for 2017.

6.3.9 Conference Service

For the 24th UN/INTOSAI Symposium and the 70th Governing Board meeting conference service expenditures of EUR 21,960 were incurred for 2017. For the 24th UN/INTOSAI Symposium and the 70th Governing Board meeting, EUR 3,706 and EUR 18,254 were incurred respectively.

6.3.10 Contribution to Congress

In accordance with INTOSAI's Financial Regulations and 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 2017 an amount of EUR 16,645 was allocated (see 6.2.12).

6.3.11 Contribution to IDI

Contribution to IDI	Total	5%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2017 (see Annex IV.6)	312,926	15,646
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	18,977	949
Interest on INTOSAI accounts (see 6.3.3)	1,008	50
Total		16,645

In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's received revenue (membership fees and net interest), less bank charges, is allocated to the INTOSAI Development Initiative (IDI). For 2017 an amount of EUR 16,645 was allocated.

6.3.12 Other expenditures

Other expenditures of EUR 31,120 include the following items for 2017:

	Balance in EUR
Entertainment	-10,773
Depreciation	-7,172
Other expenditures	-3,116
Bank charges	-2,641
IT	-2,520
Rewards to staff	-2,000
Transport	-1,905
Postage	-353
Withholding tax on interest	-336
Technical literature	-167
Expenditure for previous periods	-120
Office supplies	-17
Total	-31,120

6.3.13 Deficit for the period

Total revenue of EUR 355,230 and total expenditures of EUR 382,888 result in a deficit of EUR 27,658 for the financial year 2017.

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 2017 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 by EUR 16,633 from EUR 16,176 to EUR 32,809. A significant portion is the liability to the next congress host, the SAI of the Russian Federation, which had increased by EUR 16,645 (see also 6.2.12).

6.4.2 Increase in payables (current liabilities)

In 2017, payables (current liabilities) increased by EUR 36,939 from EUR 110,562 to EUR 147,501. This is largely due to a rise in liabilities to the Strategic Goals (EUR 12,048) and to a payment received for the purpose of internal financing by the SAI of the Russian Federation for Russian as an additional INTOSAI language (EUR 30,657).

6.4.3 Decrease in payables (membership contributions advance receipt)

As of 31 December, advance payments from INTOSAI decreased by EUR 17,505 from EUR 38,274 to EUR 20,769. The reason for the reduction was the rescheduling of the assessment process for 2018 from the fourth quarter 2017 to the first quarter 2018.

6.4.4 Increase in receivables (membership fees)

In 2017, an increase of receivables for assessed membership fees (outstanding contributions, see Annex IV.6) from EUR 132,255 to EUR 149,299 resulted in a difference of EUR 17,044.

6.4.5 Decrease other current assets (fixed deposit accounts)

Due to the restructuring of the fixed deposit accounts regarding the maturity date, the decrease from EUR 750,058 in 2016 to EUR 700,077 in 2017 resulted in a difference of EUR 49,981, which increased the cash flow from investing activities.

6.4.6 Increase other non-current assets (fixed deposit accounts)

Due to the restructuring of the fixed deposit accounts regarding the maturity date, the increase from EUR 250,000 in 2016 to EUR 300,000 in 2017 resulted in a difference of EUR 50,000, which decreased 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 2017 shows a positive deviation.

The budgeted deficit for the period of EUR 47,032 was reduced by more than 40% to EUR 27,658.

Total revenue exceeded the budgeted amount of EUR 351,949 by a deviation of EUR 3,281 and resulted in EUR 355,230.

Total expenditures reached EUR 382,888, which equalled 96% of the budgeted amount. Almost all types of expenditures showed an economical financial management. Most notable are expenditures for translation/interpretation, entertainment and postage. These three types of expenditures enhanced the result for 2017 with a positive deviation of EUR 18,980.

Annex IV.6 INTOSAI Members

AS OF 31 DECEMBER 2017				OUT- STANDING CONTR.	2017 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2017	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
1	Afghanistan	VII	0.006	12.00	459.00	447.00	12.00	12.00	
2	Albania	VII	0.008		459.00	459.00	0.00		
3	Algeria	V	0.161		2,665.00	2,665.00	0.00		
4	Andorra	VII	0.006		459.00	459.00	0.00		
5	Angola	VII	0.010	12.00	459.00	447.00	12.00	12.00	
6	Antigua-Barbuda	VII	0.002	459.00	459.00	0.00	459.00		
7	Argentina	V	0.892		2,665.00	2,665.00	0.00		
8	Armenia	VII	0.006		459.00	459.00	0.00		0.78
9	Australia	IV	2.337		5,331.00	5,331.00	0.00		35.00
10	Austria	V	0.720		5,230.00	5,230.00	0.00		2,665.00
11	Azerbaijan	VI	0.060		672.00	672.00	0.00		
12	Bahamas	VII	0.014	20.00	459.00	439.00	20.00	10.00	
13	Bahrain	VII	0.044		459.00	459.00	0.00		
14	Bangladesh	VII	0.010		459.00	459.00	0.00		
15	Barbados	VII	0.007	459.00	459.00	0.00	459.00		
16	Belarus	VI	0.056		672.00	672.00	0.00		
17	Belgium	V	0.885		2,665.00	2,665.00	0.00		
18	Belize	VII	0.001	459.00	459.00	0.00	459.00		
19	Benin	VII	0.003	1,770.00	459.00	0.00	459.00		
20	Bhutan	VII	0.001	12.00	459.00	447.00	12.00		
21	Bolivia	VII	0.012		459.00	459.00	0.00		
22	Bosnia Herzegovina	VII	0.013		459.00	459.00	0.00		
23	Botswana	VII	0.014	25.00	459.00	434.00	25.00	25.00	
24	Brazil	IV	3.823		5,331.00	5,331.00	0.00		
25	Brunei Darussalam	VII	0.029		459.00	459.00	0.00		
26	Bulgaria	VII	0.045		459.00	459.00	0.00		
27	Burkina Faso	VII	0.004		459.00	459.00	0.00		2,430.52
28	Burundi	VII	0.001		459.00	459.00	0.00		2,415.27
29	Cambodia	VII	0.004		459.00	459.00	0.00		
30	Cameroon	VII	0.010	1,266.38	459.00	0.00	459.00		
31	Canada	IV	2.921		5,331.00	5,331.00	0.00		
32	Cap Verde	VII	0.001		459.00	459.00	0.00		
33	Central African Republic	VII	0.001	12,289.82	459.00	0.00	459.00		
34	Chad	VII	0.005		459.00	459.00	0.00		
35	Chile	V	0.399		2,665.00	2,665.00	0.00		
36	China	III	7.921		10,661.00	10,661.00	0.00		10,661.00
37	Colombia	V	0.322		2,665.00	2,665.00	0.00		
38	Congo	VII	0.006	2,618.00	459.00	0.00	459.00		
39	Congo Dem. Rep.	VII	0.008		459.00	459.00	0.00	884.00	
40	Cook Islands	VII	-	467.00	459.00	0.00	459.00		
41	Costa Rica	VII	0.047		459.00	459.00	0.00		
42	Cote d'Ivoire	VII	0.009	15.00	459.00	444.00	15.00	17.00	
43	Croatia	VI	0.099		672.00	672.00	0.00		1,246.00
44	Cuba	VI	0.065		672.00	672.00	0.00		
45	Cyprus	VII	0.043		459.00	459.00	0.00		
46	Czech Republic	V	0.344		2,665.00	2,665.00	0.00		
47	Denmark	V	0.584		2,665.00	2,665.00	0.00		
48	Djibouti	VII	0.001	6,237.88	459.00	0.00	459.00		
49	Dominica	VII	0.001	5,565.44	459.00	0.00	459.00		
50	Dominican Rep.	VII	0.046	901.00	459.00	0.00	459.00		
51	ECA	II	-		17,783.00	17,783.00	0.00		
52	Ecuador	VI	0.067		672.00	672.00	0.00		46.01
53	Egypt	V	0.152	5,230.00	2,665.00	0.00	2,665.00		
54	El Salvador	VII	0.014		459.00	459.00	0.00		
55	Equat. Guinea	VII	0.010	12,289.82	459.00	0.00	459.00		
56	Eritrea	VII	0.001		459.00	459.00	0.00	20.00	
57	Estonia	VII	0.038		459.00	459.00	0.00		
58	Ethiopia	VII	0.010	459.00	459.00	0.00	459.00		
59	Fiji	VII	0.003	18.00	459.00	441.00	18.00	18.00	

AS OF 31 DECEMBER 2017				OUT- STANDING CONTR.	2017 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2017	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
				in EUR					
60	Finland	V	0.456		2,665.00	2,665.00	0.00		
61	France	III	4.859		10,661.00	10,661.00	0.00		
62	Gabon	VII	0.017	459.00	459.00	0.00	459.00		
63	Gambia	VII	0.001	1,360.50	459.00	0.00	459.00		
64	Georgia	VII	0.008		459.00	459.00	0.00		
65	Germany	III	6.389		10,661.00	10,661.00	0.00		
66	Ghana	VII	0.016	459.00	459.00	0.00	459.00		
67	Greece	V	0.471		2,665.00	2,665.00	0.00		
68	Grenada	VII	0.001	903.00	459.00	0.00	459.00		
69	Guam	VII	-	-	-	-	-		
70	Guatemala	VII	0.028		459.00	459.00	0.00		
71	Guinea	VII	0.002	12,289.82	459.00	0.00	459.00		
72	Guinea Bissau	VII	0.001	7,246.53	459.00	0.00	459.00		
73	Guyana	VII	0.002	14.50	459.00	444.50	14.50	5.50	
74	Haiti	VII	0.003	69.50	459.00	389.50	69.50	68.00	
75	Honduras	VII	0.008	901.00	459.00	0.00	459.00		
76	Hungary	V	0.161		2,665.00	2,665.00	0.00		
77	Iceland	VII	0.023		459.00	459.00	0.00		
78	India	V	0.737		2,665.00	2,665.00	0.00		0.36
79	Indonesia	V	0.504		2,665.00	2,665.00	0.00		
80	Iran	V	0.471	15,021.25	2,665.00	0.00	2,665.00		
81	Iraq	V	0.129		2,665.00	2,665.00	0.00		115.00
82	Ireland	V	0.335		2,665.00	2,665.00	0.00		
83	Israel	V	0.430		2,665.00	2,665.00	0.00		
84	Italy	IV	3.748		5,331.00	5,331.00	0.00		
85	Jamaica	VII	0.009		459.00	459.00	0.00	17.00	
86	Japan	III	9.680		10,661.00	10,661.00	0.00		
87	Jordan	VII	0.020	459.00	459.00	0.00	459.00		
88	Kazakhstan	V	0.191		2,665.00	2,665.00	0.00		
89	Kenya	VII	0.018		459.00	459.00	0.00	894.00	
90	Kiribati	VII	0.001	15.00	459.00	444.00	15.00	459.00	
91	Korea	IV	2.039		5,331.00	5,331.00	0.00		
92	Kuwait	V	0.285		2,665.00	2,665.00	0.00		
93	Kyrgyzstan	VII	0.002		459.00	459.00	0.00	2.00	
94	Lao People's Democratic Republic	VII	0.003		459.00	459.00	0.00		
95	Latvia	VI	0.050		672.00	672.00	0.00		
96	Lebanon	VII	0.046	460.50	459.00	0.00	459.00		
97	Lesotho	VII	0.001	459.00	459.00	0.00	459.00		
98	Liberia	VII	0.001		459.00	459.00	0.00	3,344.00	91.63
99	Libya	V	0.125	5,230.00	2,665.00	0.00	2,665.00		
100	Liechtenstein	VII	0.007		459.00	459.00	0.00		
101	Lithuania	VI	0.072		672.00	672.00	0.00	647.00	
102	Luxembourg	VI	0.064		672.00	672.00	0.00		
103	Macedonia (FYR of Macedonia)	VII	0.007		459.00	459.00	0.00		
104	Madagascar	VII	0.003	23.77	459.00	435.23	23.77	1,335.07	
105	Malawi	VII	0.002	459.00	459.00	0.00	459.00		
106	Malaysia	V	0.322		2,665.00	2,665.00	0.00		
107	Maldives	VII	0.002	459.00	459.00	0.00	459.00		
108	Mali	VII	0.003	1,034.97	459.00	0.00	459.00	442.00	
109	Malta	VII	0.016		459.00	459.00	0.00		
110	Marshall Islands	VII	0.001		459.00	459.00	0.00	1,260.37	8.73
111	Mauritania	VII	0.002	2,482.76	459.00	0.00	459.00		
112	Mauritius	VII	0.012		459.00	459.00	0.00		
113	Mexico	IV	1.435		5,331.00	5,331.00	0.00		
114	Micronesia	VII	0.001	0.36	459.00	458.64	0.36	10.84	
115	Moldova	VII	0.004		459.00	459.00	0.00		
116	Monaco	VII	0.010		459.00	459.00	0.00		
117	Mongolia	VII	0.005	5.00	459.00	454.00	5.00	8.00	
118	Montenegro	VII	0.004		459.00	459.00	0.00		
119	Morocco	VI	0.054	248.52	672.00	423.48	248.52	155.31	

AS OF 31 DECEMBER 2017				OUT- STANDING CONTR.	2017 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2017	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
					in EUR				
120	Mozambique	VII	0.004		459.00	459.00	0.00	67.00	
121	Myanmar	VII	0.010	17.00	459.00	442.00	17.00		
122	Namibia	VII	0.010		459.00	459.00	0.00		
123	Nauru	VII	0.001		459.00	459.00	0.00	1,734.00	85.55
124	Nepal	VII	0.006		459.00	459.00	0.00		58.70
125	Netherlands	IV	1.482		5,331.00	5,331.00	0.00		
126	Netherlands Antilles	VII	-		459.00	459.00	0.00		
127	New Zealand	V	0.268		2,665.00	2,665.00	0.00		
128	Nicaragua	VII	0.004		459.00	459.00	0.00		
129	Niger	VII	0.002	11,405.82	459.00	0.00	459.00		
130	Nigeria	V	0.209	7,077.00	2,665.00	0.00	2,665.00		
131	Norway	V	0.849		2,665.00	2,665.00	0.00		
132	Oman	V	0.113		2,665.00	2,665.00	0.00	25.00	
133	Pakistan	VI	0.093	30.00	672.00	642.00	30.00	20.00	
134	Palau	VII	0.001		459.00	459.00	0.00	408.45	145.34
135	Palestine	VII	-	37.50	459.00	421.50	37.50		
136	Panama	VII	0.034	0.03	459.00	458.97	0.03	10.03	
137	Papua New Guinea	VII	0.004	1,361.00	459.00	0.00	459.00		
138	Paraguay	VII	0.014		459.00	459.00	0.00		
139	Peru	V	0.136		2,665.00	2,665.00	0.00		
140	Philippines	V	0.165		2,665.00	2,665.00	0.00	25.67	353.61
141	Poland	V	0.841		2,665.00	2,665.00	0.00		
142	Portugal	V	0.392		2,665.00	2,665.00	0.00		
143	Puerto Rico	VII	-	476.00	459.00	0.00	459.00		
144	Qatar	V	0.269		2,665.00	2,665.00	0.00		
145	Romania	V	0.184		2,665.00	2,665.00	0.00		
146	Russian Federation	IV	3.088		5,331.00	5,331.00	0.00		
147	Rwanda	VII	0.002	12.00	459.00	447.00	12.00	12.00	
148	Samoa	VII	0.001	18.00	459.00	441.00	18.00	17.00	
149	São Tomé and Príncipe	VII	0.001	49.00	459.00	410.00	49.00		
150	Saudi Arabia	IV	1.146		5,331.00	5,331.00	0.00	2,566.00	
151	Senegal	VII	0.005	16.90	459.00	442.10	16.90		
152	Serbia	VII	0.032		459.00	459.00	0.00		
153	Seychelles	VII	0.001	2.00	459.00	457.00	2.00		
154	Sierra Leone	VII	0.001		459.00	459.00	0.00		
155	Singapore	V	0.447		2,665.00	2,665.00	0.00		
156	Slovakia	V	0.160		2,665.00	2,665.00	0.00		
157	Slovenia	VI	0.084		672.00	672.00	0.00		
158	Solomon Islands	VII	0.001	17.00	459.00	442.00	17.00	17.00	
159	Somalia	VII	0.001	12,006.11	459.00	0.00	459.00		
160	South Africa	V	0.364		2,665.00	2,665.00	0.00		
161	South Sudan	VII	0.003		459.00	459.00	0.00	442.00	0.01
162	Spain	IV	2.443		5,331.00	5,331.00	0.00		
163	Sri Lanka	VII	0.031		459.00	459.00	0.00		
164	St. Kitts and Nevis	VII	0.001		459.00	459.00	0.00	15.52	
165	St. Lucia	VII	0.001	13.84	459.00	445.16	13.84	14.55	
166	St. Vincent and the Grenadines	VII	0.001	13.93	459.00	445.07	13.93	14.60	
167	Sudan	VII	0.010	925.00	459.00	0.00	459.00		
168	Suriname	VII	0.006	459.00	459.00	0.00	459.00		
169	Swaziland	VII	0.002	459.00	459.00	0.00	459.00		
170	Sweden	V	0.956		2,665.00	2,665.00	0.00		
171	Switzerland	IV	1.140		5,331.00	5,331.00	0.00		
172	Syrian Arab Republic	VII	0.024	1,767.89	459.00	0.00	459.00		
173	Tajikistan	VII	0.004		459.00	459.00	0.00		388.00
174	Tanzania	VII	0.010	13.59	459.00	445.41	13.59	10.00	
175	Thailand	V	0.291		2,665.00	2,665.00	0.00		
176	Timor-Leste	VII	0.003	911.94	459.00	0.00	459.00		
177	Togo	VII	0.001	918.00	459.00	0.00	459.00	1,262.00	
178	Tonga	VII	0.001	25.48	459.00	433.52	25.48	24.73	
179	Trinidad and Tobago	VII	0.034		459.00	459.00	0.00		
180	Tunisia	VII	0.028		459.00	459.00	0.00		

AS OF 31 DECEMBER 2017				OUT- STANDING CONTR.	2017 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2017	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
				in EUR					
181	Turkey	IV	1.018		5,331.00	5,331.00	0.00		
182	Tuvalu	VII	0.001	2,573.00	459.00	0.00	459.00		
183	Uganda	VII	0.009		459.00	459.00	0.00		
184	Ukraine	V	0.103		2,665.00	2,665.00	0.00		
185	United Arab Emirates	V	0.604		2,665.00	2,665.00	0.00		
186	United Kingdom	III	4.463		10,661.00	10,661.00	0.00		
187	United States of America	I	22.000		26,663.00	26,663.00	0.00		
188	Uruguay	VI	0.079		672.00	672.00	0.00	16.00	16.00
189	Vanuatu	VII	0.001	459.00	459.00	0.00	459.00		
190	Vatican	VII	-		459.00	459.00	0.00		
191	Venezuela	V	0.571	2,646.36	2,665.00	18.64	2,646.36	2,565.00	
192	Viet Nam	VI	0.058		672.00	672.00	0.00	7.00	
193	Yemen	VII	0.010	901.07	459.00	0.00	459.00		
194	Zambia	VII	0.007	459.00	459.00	0.00	459.00		
195	Zimbabwe	VII	0.004	901.00	459.00	0.00	459.00		
Associated Members									
196	AISCCUF	V	-		2,665.00	2,665.00	0.00		
197	CPLP	V	-		2,665.00	2,665.00	0.00		6.73
198	IIA	V	-		2,665.00	2,665.00	0.00	25.50	
199	UEMOA	V	-	15.00	2,665.00	2,650.00	15.00	32.00	
200	World Bank	V	-	2,665.00	2,665.00	0.00	2,665.00		
TOTAL				149,298.78	348,947.00	312,925.72	36,021.28	18,977.14	20,769.24