



EXPERENTIA MUTUA OMNIBUS PRODEST

# INTOSAI

International Organization of Supreme Audit Institutions

Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques

Internationale Organisation der Obersten Rechnungskontrollbehörden

Organización Internacional de las Entidades Fiscalizadoras Superiores

والمحاسبة العامة المالية للرقابة العليا للأجهزة الدولية المنظمة

## INTOSAI — ANNUAL REPORT 2022

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

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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 (version 2019) and the INTOSAI Strategic Plan 2017–2022 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 by membership dues and voluntary payments.

### I.2 Legal status of INTOSAI

Effective as of 1 January 2022, INTOSAI was granted the legal status as “other international organization” in accordance with the Austrian Federal Headquarters Act (regulation issued by the Federal Minister for European and International Affairs pursuant to the Federal Law Gazette for the Republic of Austria, 2021, Part II, Regulation No. 594).

### 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 Governing Board and Congresses, facilitates communication among members, and organizes symposia and special projects.

By virtue of her office, 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 2019), 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 by the Secretary General of INTOSAI

The Financial Statements 2022 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.

*(signed)* **Dr. Margit Kraker**

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 2022

### II.1 General

In accordance with the INTOSAI Statutes, the INTOSAI Strategic Plan 2017–2022 and the strategic goals and crosscutting priorities outlined therein, all INTOSAI working bodies engaged in building capacities, sharing expertise, providing standards for high-quality audits and supporting the audit profession through continuous interaction among each other and with INTOSAI’s stakeholders.

### II.2 INTOSAI’s operations in 2022 and INCOSAI XXIV

In 2022, INTOSAI adapted well to the new framework conditions in the light and aftermath of the pandemic. INTOSAI’s operations continued seamlessly and constructively: all INTOSAI meetings could be organized as planned and were held either remotely or in a face-to-face mode.

2022 was also characterized by intense preparation works for INCOSAI XXIV, which was hosted by the SAI of Brazil as the first global in-person event of the INTOSAI community. Overall, some 700 representatives of INTOSAI’s member SAIs as well as external stakeholders – such as the United Nations and other international organizations – gathered in Rio de Janeiro, Brazil, from 7 to 11 November. The main discussions revolved around the congress themes

- “The Role of Supreme Audit Institutions in Emergency Situations” and
- “Global Voice, Global Outcome, Far-Reaching Impact”

Furthermore, the following fundamental decisions were taken during the Congress and the 76<sup>th</sup> INTOSAI Governing Board meeting held immediately prior to INCOSAI XXIV:

- Adoption of the INTOSAI Strategic Plan 2023–2028
- Adoption of the INTOSAI budget for the period of 2023–2025
- Adoption of the amended INTOSAI Statutes to reflect the current developments within INTOSAI and to render the organization’s operations more agile
- Adoption of the amended Handbook for INTOSAI Committees to render the organization and hosting of committee meetings more sustainable, inclusive and effective
- Adoption of the INTOSAI Performance and Accountability Report 2017–2022
- Nomination of the SAI of Egypt as the host of INCOSAI XXV in 2025
- Nomination of the SAIs of Jamaica and Ecuador as INTOSAI’s auditors for the 2022–2024 financial statements

- Adoption of the Terms of Reference of the Task Force INTOSAI Communication co-led by the INTOSAI General Secretariat and the SAI of Brazil
- Approval of the transfer of chairmanship of the INTOSAI Professional Standards Committee from the SAI of Brazil to the European Court of Auditors.

INCOSAI XXIV was successfully concluded by the adoption of the Rio Declaration, which emphasizes the central importance of SAIs to safeguard the effective functioning of public administration and to support those affected in emergency situations. It furthermore recognizes the potential to further foster and strengthen INTOSAI's global voice through the strengthening of institutional relationships and increasing the effectiveness of communication between INTOSAI and SAIs, as well as with international organizations and society.

### **II.3 INTOSAI Strategic Plan 2023–2028**

The INTOSAI Strategic Plan 2023–2028 lays down the priorities and goals of INTOSAI and includes a focus on emerging challenges and opportunities. The Task Force on Strategic Planning, which was established in 2019 under the leadership of the SAI of the United States of America to lead its preparation, aimed at creating a concise document that is accessible to both INTOSAI members and external stakeholders.

The INTOSAI Strategic Plan outlines INTOSAI's mission, vision, values and strategic goals for the period from 2023 to 2028. The strategies and activities for achieving the goal objectives are laid down in separate operational plans prepared by the respective goal committees and can be updated each year to adapt to changing circumstances. Furthermore the strategies are guided by the following organizational priorities:

1. Advocate for and support SAI independence
2. Contribute to the Achievement of the 2030 Agenda for Sustainable Development
3. Support the Development of SAI Resilience
4. Promote and Support Equality and Inclusiveness
5. Enhance Strategic Partnerships

With these priorities, INTOSAI will be well equipped to continue its efforts to provide support and guidance to SAIs in a constantly evolving environment and to further strengthen the profile of its member SAIs.



## **II.4 Audit of the 2021 financial statements of INTOSAI**

In spring 2022, the SAIs of Lithuania and Jamaica carried out an audit of the 2021 financial statements, which were 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.

The INTOSAI General Secretariat wishes to express its acknowledgements to INTOSAI’s external auditors, the SAIs of Lithuania and Jamaica, for their highly appreciated work and for contributing their valuable expertise to the organization as a whole.

## **II.5 INTOSAI Circular 84**

The INTOSAI Circular 84 gives a detailed overview of INTOSAI’s activities in 2022. It is available on the INTOSAI website at: <https://www.intosai.org/documents/protected-area-login>



### III. Independent Auditor’s Report — May 3, 2023

To the General Secretariat of INTOSAI

#### Opinion

We have audited the financial statements of INTOSAI for the year ending 31 December 2022, 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 31 December 2022, 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 General Secretariat of INTOSAI in accordance with the INTOSAI *Code of Ethics* (ISSAI 130), 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 my professional judgment, were of most significance in the audit of the financial statements for the year ended 31 December, 2022. We have determined that there are no key audit matters to report.

## 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 IPSAS, the Financial Regulations and Rules for INTOSAI. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is responsible for assessing the entity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there are plans to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

## Auditor’s Responsibilities for the Audit of the 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:

- Identified and assessed the risks of material misstatement of financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal controls 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.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Concluded on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Secretariat’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. The conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that was identified during the audit.

*(signed)* **Pamela Monroe Ellis**

Auditor General  
Jamaica

*(signed)* **Carlos Riofrio Gonzales**

Comptroller General of the State  
Ecuador

## IV. Financial Statements 2022

### IV.1 Statement of Financial Position

as of 31 December 2022 in EUR

	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6.2.1	619,060.17	967,072.41
Receivables	6.2.2	44,064.02	28,931.70
Prepayments	6.2.3	4,847.51	1,392.94
Fixed deposit account	6.2.4	300,000.00	0.00
<b>Total current assets</b>		<b>967,971.70</b>	<b>997,397.05</b>
<b>Non-current assets</b>			
Property, plant and equipment	6.2.5	7,514.10	17,628.11
Intangible assets	6.2.6	2,146.00	15,952.94
<b>Total non-current assets</b>		<b>9,660.10</b>	<b>33,581.05</b>
<b>TOTAL ASSETS</b>		<b>977,631.80</b>	<b>1,030,978.10</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Other current liabilities	6.2.7	147,132.04	257,088.24
Short-term provisions	6.2.8	7,500.00	6,082.67
Membership contributions advance receipt	6.2.9	20,246.75	21,596.19
<b>Total current liabilities</b>		<b>174,878.79</b>	<b>284,767.10</b>
<b>Non-current liabilities</b>			
Other non-current liabilities	6.2.10	18,245.52	0.00
<b>Total non-current liabilities</b>		<b>18,245.52</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>		<b>193,124.31</b>	<b>284,767.10</b>
<b>NET ASSETS</b>		<b>784,507.49</b>	<b>746,211.00</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated surplus from previous years	-	746,211.00	1,003,762.44
Deficit/Surplus for the period	6.3.13	38,296.49	-257,551.44
<b>TOTAL NET ASSETS/EQUITY</b>		<b>784,507.49</b>	<b>746,211.00</b>

## IV.2 Statement of Financial Performance

for the financial year ended 31 December 2022 in EUR

	Notes	2022	2021
<b>REVENUE</b>			
<b>Contributions</b>			
Revenue from assessed contributions	6.3.1/ Annex IV.6	380,380.00	379,196.00
<b>Other revenue</b>			
Other revenue	6.3.2	32,160.07	34,332.09
Interest on INTOSAI accounts	6.3.3	224.96	31.67
Income from release of provision	-	0.00	0.00
<b>TOTAL REVENUE</b>		<b>412,765.03</b>	<b>413,559.76</b>
<b>EXPENDITURE</b>			
Contribution to IDI	6.3.11	-18,054.61	-18,796.36
Contribution to Congress	6.3.10	-18,054.61	-18,796.36
Contribution to IJGA	6.3.7	-71,919.52	-74,886.41
Contribution to Strategic Goals	6.3.6	-89,859.14	-93,567.82
Rewards to staff	6.3.9	-1,500.00	-3,300.00
Depreciation	6.2.5/6.2.6	-23,920.95	-30,580.28
Travel	6.3.12	-75,291.30	-748.31
IT	6.3.9	-10,584.39	-7,908.65
Translation	6.3.8	-42,041.89	-53,114.68
Interpretation	6.3.8	-7,800.00	-31,260.00
Office supplies	6.3.9	-509.12	-237.14
Printing	6.3.9	0.00	-1,000.00
Hospitality	6.3.9	-2,967.32	-1,968.61
Bank charges	6.3.9	-7,871.46	-10,351.24
Other expenditure/Miscellaneous	6.3.9	-10,076.04	-394.45
Transport	6.3.9	-117.90	-74.50
Training for staff	6.3.9	-880.00	0.00
Conference Service	6.3.9	0.00	-28,152.00
Withholding tax on interest	6.3.9	-56.22	-7.92
Expenditure from previous periods	6.3.9	-156.41	-186.69
Exchange rate loss	6.3.9	0.00	-92.75
Provision for contributions (funds allocation)	6.3.5	-4,417.25	-101,401.34
Grants (funds allocation)	6.3.5	11,609.59	-194,285.69
<b>TOTAL EXPENDITURE</b>	6.3.4	<b>374,468.54</b>	<b>-671,111.20</b>
<b>DEFICIT/SURPLUS FOR THE PERIOD</b>	6.3.13	<b>38,296.49</b>	<b>-257,551.44</b>

### IV.3 Statement of Changes in Net Assets/Equity

for the financial year ended 31 December 2022 in EUR

	Notes	2022	2021
<b>NET ASSETS/EQUITY</b>			
Balance as at 1 January (accumulated surpluses from previous years)	-	746,211.00	1,003,762.44
Deficit (-) /Surplus (+) for the period	6.3.14	38,296.49	-257,551.44
<b>BALANCE AS AT 31 DECEMBER (ACCUMULATED SURPLUS)</b>		<b>784,507.49</b>	<b>746,211.00</b>

## IV.4 Cash Flow Statement

for the financial year ended 31 December 2022 in EUR

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>DEFICIT/SURPLUS FROM ORDINARY ACTIVITIES</b>	6.3.13	<b>38,296.49</b>	<b>-257,551.44</b>
<b>Non-cash movements</b>			
Depreciation	IV.5 / 6.2.5 / 6.2.6	+23,920.95	+30,580.28
Increase (+) / Decrease (-) in payables (non-current liabilities)	6.4.1	+18,245.52	-36,823.16
Decrease (-) in payables (other current liabilities)	6.4.2	-109,956.20	-173,768.93
Decrease (-) in payables (membership contributions advance receipt)	6.4.3	-1,349.44	-4,128.28
Increase in payables (short-term provisions)	-	+1,417.33	+644.00
Increase (-) in other current assets (Prepayments)	-	-3,454.57	-291.15
Increase (-) / Decrease (+) in receivables	6.4.4	-15,029.07	+98,108.64
Increase (-) Decrease (+) in receivables (other receivables - current)	-	-103.25	+204.68
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>-48,012.24</b>	<b>-343,025.36</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of plant and equipment (infrastructure)	-	0.00	-1,749.00
Purchase of plant and equipment (intangible assets)	-	0.00	-1,200.00
Increase in other current assets (bank accounts)	6.4.5	-300,000.00	+300,000.00
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>-300,000.00</b>	<b>+297,051.00</b>
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS</b>	6.4.6	<b>-348,012.24</b>	<b>-45,974.36</b>
Cash and cash equivalents as at 1 January	-	967,072.41	1,013,046.77
<b>CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER</b>	6.2.1	<b>619,060.17</b>	<b>967,072.41</b>



## IV.5 Statement of Comparison of Budgeted and Actual Amounts

for the financial year ended 31 December 2022 in EUR

	Notes	Budgeted Amounts	Actual Amounts	Difference
<b>REVENUE</b>				
<b>Contributions</b>				
Revenue from assessed contributions	6.3.1	378,702.00	380,380.00	+1,678.00
<b>Other revenue</b>				
Other revenue	6.3.2	5,000.00	32,160.07	+27,160.07
Interest on INTOSAI accounts	6.3.3	352.00	224.96	-127.04
Release of provision	-	0.00	0.00	0.00
Release of funds	-	141,836.00	0.00	-141,836.00
<b>TOTAL REVENUE</b>		<b>525,890.00</b>	<b>412,765.03</b>	<b>-113,124.97</b>
<b>EXPENDITURE</b>				
Contribution to IDI	6.3.11	-17,042.00	-18,054.61	-1,012.61
Contribution to Congress	6.3.10	-17,042.00	-18,054.61	-1,012.61
Contribution to IJGA	6.3.7	-68,166.00	-71,919.52	-3,753.52
Contribution to Strategic Goals	6.3.6	-85,208.00	-89,859.14	-4,651.14
Rewards to staff	6.3.9	-1,500.00	-1,500.00	0.00
Depreciation	6.2.4/5	-13,000.00	-23,920.95	-10,920.95
Travel	6.3.12	-90,000.00	-75,291.30	+14,708.70
Postage	6.3.9	-500.00	0.00	+500.00
IT	6.3.9	-6,000.00	-10,584.39	-4,584.39
Translation	6.3.8	-40,500.00	-42,041.89	-1,541.89
Interpretation	6.3.8	0.00	-7,800.00	-7,800.00
Office supplies	6.3.9	-100.00	-509.12	-409.12
Printing	6.3.9	-500.00	0.00	+500.00
Technical literature	6.3.9	-150.00	0.00	+150.00
Hospitality	6.3.9	-10,000.00	-2,967.32	+7,032.68
Bank charges	6.3.9	-3,370.00	-7,871.46	-4,501.46
Other expenditure/Miscellaneous	6.3.9	-3,000.00	-10,076.04	-7,076.04
Transport	6.3.9	0.00	-117.90	-117.90
Training for staff	6.3.9	-300.00	-880.00	-580.00
Withholding tax on interest	6.3.9	-89.00	-56.22	+32.78
Expenditure from previous periods	6.3.9	-1,000.00	-156.41	+843.59
Provision for contributions (funds allocation)	6.3.5	0.00	-4,417.25	-4,417.25
Grants (funds allocation)	6.3.5	-133,336.00	11,609.59	+144,945.59
<b>TOTAL EXPENDITURE</b>	<b>6.3.4</b>	<b>-490,803.00</b>	<b>-374,468.54</b>	<b>+116,334.46</b>
<b>SURPLUS FOR THE PERIOD</b>	<b>6.3.13</b>	<b>+35,087.00</b>	<b>+38,296.49</b>	<b>+3,209.49</b>

## **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 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 Position and Statement of Financial Performance, as well as the disclosures related to financial instruments and contingent assets and liabilities.

Owing 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 neither recognized nor presented as revenue or 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*

The financial figures for 2022 have not been rounded and are presented with two places of decimals.

### 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, which are, in turn, 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, liabilities, the degree of impairment of intangible assets, and property, plant and equipment. Actual results could differ from such 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 the related 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:

<b>Intangible assets</b>	<b>3 to 4 years</b>
Computer hardware	3 years

Gains or losses on disposals are determined by comparing proceeds less selling expenditure 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.

Outstanding INTOSAI membership fees (non-exchange receivables) are currently not written down due to the fact that, on the one hand, INTOSAI members are required to pay the membership fees pursuant to the Statutes of INTOSAI and, on the other hand, some INTOSAI members fulfil their payment obligations only after some years.

However, in line with the principle of caution, receivables from membership fees older than one year (see 6.2.2) are presented now in the Statement of Financial Position under receivables – current assets (provision) as an offsetting item and in the Statement of Financial Performance as an expenditure.

#### 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 deposit guarantee via insurances or by the Republic of Austria has been established 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, when it is more likely than not that an outflow of resources will be required to settle the obligation, and when 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 expenditure 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 represent unpaid funds for beneficiaries of the six major chapters 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 expenditure is 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. Expenditure is also accounted for in the period to which it relates. At the end of the accounting period, accrued expenditure is recognized based on an estimated amount of the transfer obligation of the period.

#### *6.1.4.11 Grants and donations*

Grants and donations for a general INTOSAI-related purpose 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. These grants and donations are subject to the allocation and distribution pursuant to Chapter III.5 of the INTOSAI Financial Regulations and Rules.

According to Chapter III.A.1 of the INTOSAI Financial Regulations and Rules, grants and donations received for a general INTOSAI-related purpose or for a purpose designated by the grantor or donor that explicitly refer to Article 12, para. 1 (b) of the Statutes of INTOSAI 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 or designated purpose 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. In the stage of the realization/implementation of the designated purpose, these liabilities are converted into revenue according to the percentage of completion method or according to referring expenditure. Possible overpayment amounts will be returned to the grantor or donor after finalizing the realization/implementation.

### **6.1.5 Statement of Financial Performance**

#### *6.1.5.1 Revenue and expenditure 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 (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 Expenditure**

Expenditure arises 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 Article III.5, the payments received from the annual membership fees form the measurement basis for such contributions.

Expenditure from exchange transactions arising from the purchase of goods and services is recognized when the supplies are delivered and accepted by INTOSAI. It is valued at original invoice amount. Furthermore, as of 31 December 2022, the cut-off date for the Financial Statements, expenditure related to the service delivered during the period for which an invoice has not yet been received or accepted is estimated and recognized in the Statement of Financial Performance.

The allocation/disbursement of grants and donations also follows this logic and is attributed to the period in which the purpose of the grants and donations is clearly attributable.

#### 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 at 31 December	2022	2021	
	<b>Balance in EUR</b>		
Cash at hand	326.24	385.84	-
Current account (maturing daily)	319,555.84	966,686.57	Main account for receiving contribution payments and current payments
Current account (maturing daily)	299,178.09	-	-
<b>Total</b>	<b>619,060.17</b>	<b>967,072.41</b>	

#### 6.2.2 Receivables – current assets

As at 31 December 2022, accounts receivable from membership contributions (non-exchange transactions) from 59 INTOSAI members amounted to EUR 149,779.36 (2021: 63 INTOSAI members;

EUR 130,333.04). Ten INTOSAI members owe about 72% (2021: appr. 73%) of this amount and further sixteen INTOSAI members owe between EUR 1,000.00 and appr. EUR 2,900.00 (see Annex IV.6).

Outstanding INTOSAI membership fees are currently not written off, but a provision has been made for the position “Assessed contributions full members (previous years)” in order to comply with IPSAS requirements. This provision amounts to EUR 105,818.59 for 2022 (2021: EUR 101,401.34).

Receivables as at 31 December	2022	2021
	<b>Balance in EUR</b>	
Assessed contributions full members (current year)	41,087.50	28,924.69
Assessed contributions full members (previous years) <sup>1</sup>	105,818.59	101,401.34
<b>Assessed contributions full members</b>	<b>146,906.09</b>	<b>130,326.03</b>
Assessed contributions associate members (current year)	2,873.27	7.01
<b>Total (assessed contributions members)</b>	<b>149,779.36</b>	<b>130,333.04</b>
Provision for contributions <sup>2</sup>	-105,818.59	-101,401.34
Other receivables	103.25	0.00
<b>Total receivables</b>	<b>44,064.02</b>	<b>28,931.70</b>

### 6.2.3 Prepayments – current assets

According to the principle of accrual accounting, prepayments for credit card fees, travel insurances, travel prepayments, the INTOSAI website domain fee and a software license fee were entered and accrued at EUR 4,847.51 in 2022 (2021: EUR 1,392.94).

### 6.2.4 Fixed deposit account – current assets

As of 31 December 2022, INTOSAI has had EUR 300,000.00 (2021: EUR 0.00) at its disposal on one fixed deposit account.

As of 31 December	Interest	Carrying amount	Receivables from this account
		<b>Balance in EUR</b>	
Fixed deposit account – Kommunalkredit Austria AG	0.070%	300,000.00	137.67

<sup>1</sup> This does not apply to the current year 2022, but the years before (2021, 2020, 2019, etc.).

<sup>2</sup> Outstanding INTOSAI membership fees are currently not written off, but a provision has been made for the position “Assessed contributions full members (previous years)” in order to comply with IPSAS requirements. It should be mentioned that, on the one hand, INTOSAI members are obliged to pay membership fees according to the INTOSAI Statutes and, on the other hand, some INTOSAI members have not met their payment obligations for several years.



### 6.2.5 Property, plant and equipment – non-current assets

In 2022, no assets were purchased.

<b>Property, plant and equipment</b>	<b>2022</b>	<b>2021</b>
	<b>Balance in EUR</b>	
Opening balance	17,628.11	25,945.89
Additions	-	+1,749.00
Disposals	-	-
Depreciations (as per Statement of Financial Performance)	-10,114.01	-10,066.78
Revaluations (net)	-	-
<b>Closing balance (as per Statement of Financial Position)</b>	<b>7,514.10</b>	<b>17,628.11</b>
Sum of revaluation surpluses	-	-
Sum of revaluation deficits	-	-
Gross carrying amount	32,504.78	32,504.78
Accumulated amortization/depreciation	-24,990.68	-14,876.67
<b>Net carrying amount</b>	<b>7,514.10</b>	<b>17,628.11</b>

### 6.2.6 Intangible assets – non-current assets

In 2022, no assets were purchased.

<b>Intangible assets</b>	<b>2022</b>	<b>2021</b>
	<b>Balance in EUR</b>	
Opening balance	15,952.94	35,266.44
Additions	-	+1,200.00
Disposals	-	-
Depreciations (as per Statement of Financial Performance)	-13,806.94	-20,513.50
Revaluations (net)	-	-
<b>Closing Balance (as per Statement of Financial Position)</b>	<b>2,146.00</b>	<b>15,952.94</b>
Sum of revaluation surpluses	-	-
Sum of revaluation deficits	-	-
Gross carrying amount	88,419.41	88,419.41
Accumulated amortization/depreciation	-86,273.41	-72,466.47
<b>Net carrying amount</b>	<b>2,146.00</b>	<b>15,952.94</b>

## 6.2.7 Other current liabilities – current liabilities

Liability to	2022	2021
	Balance in EUR	
INTOSAI members (PFAC grant)	0.00	22,857.14
Special purpose: voluntary internal funding (Russian language)	43,815.00	74,698.19
Strategic Goal 1 (PSC)	86,296.40	89,572.84
Next congress host	0.00	55,619.52
Strategic Goals 2, 3 and 4 (CBC, KSC, PFAC)	4,843.06	5,557.48
IJGA (International Journal of Government Auditing)	4,304.26	4,478.18
IDI (INTOSAI Development Initiative)	1,150.79	1,194.30
Other liabilities	6,722.53	3,110.59
<b>Total</b>	<b>147,132.04</b>	<b>257,088.24</b>

INTOSAI members (PFAC grant): The Policy, Finance and Administration Committee developed a programme (PFAC grant) to distribute up to EUR 700,000.00 in INTOSAI surplus funds with the objective to assist certain members in upholding the continuity of their operations to meet the needs arising from the COVID-19 pandemic. EUR 300,000.00 were made available in the second year (2021) to provide assistance to INTOSAI's member SAIs. This was a unique measure taken by INTOSAI to offer assistance against the background of the global emergency. By end-2022, all liabilities were reduced to zero.

Voluntary internal funding (Russian language): For translations and interpretations from and into Russian, a voluntary subsidy of EUR 74,698.19 from the SAI of the Russian Federation with a designated purpose was already available from the years before. During the financial year 2022, expenditure of EUR 30,883.19 (2021: EUR 31,708.75) was incurred for translations. In total, an amount of EUR 43,815.00 (2021: EUR 74,698.19) is still available for the designated purpose.

Strategic Goal 1 (PSC): In 2020, the leadership of INTOSAI's Strategic Goal 1 (PSC) agreed with the INTOSAI General Secretariat that the latter will be responsible for the management of the PSC account. This concerns the contributions paid to the PSC from membership fees totalling EUR 86,296.40 (2021: EUR 89,572.84).

Liabilities also include the liabilities to the Strategic Goals (CBC, KSC, PFAC), 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 2022.

Other liabilities as at 31 December 2022 amounting to EUR 6,722.53 (2021: EUR 3,110.59) concern unsettled payments for expenditures arising from the activities of the General Secretariat.

### 6.2.8 Short-term provisions – current liabilities

Provisions of EUR 7,500.00 (2021: EUR 6,082.67) have been made for payments expected for and incurred in the financial year 2022 (translations of the Circular 84 of the 76<sup>th</sup> Governing Board Meeting).

### 6.2.9 Membership contributions advance receipt – current liabilities

Advance receipts of membership contributions accrued as at 31 December 2022 in the amount of EUR 20,246.75 (2021: EUR 21,596.19) consisted exclusively of membership contributions received in 2022 or earlier for 2023 and subsequent years (see Annex IV.6).

### 6.2.10 Other non-current liabilities

	2022		2021 (current liability)	
	Total	5%	Total	5%
<b>Other non-current Liabilities to next congress host</b>				
Basis for liabilities:	<b>Balance in EUR</b>			
Received contributions from INTOSAI members for 2022	336,419.23	16,820.96	350,264.30	17,513.23
Received contributions from INTOSAI members for previous periods	24,504.45	1,225.22	25,639.00	1,281.95
Interest on INTOSAI accounts (see 6.3.3)	224.96	11.24	31.67	1.58
Withholding tax on interest for interest on INTOSAI accounts	-56.22	-2.81	-7.92	-0.40
Remaining amount from previous years to the next congress host		190.91		-
<b>Sub-Total</b>		<b>18,245.52</b>		<b>18,796.36</b>
Liability to the congress host from previous years		-		+36,823.16
<b>Total</b>		<b>18,245.52</b>		<b>55,619.52</b>

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 Egypt. For 2022 an amount of EUR 18,245.52 was allocated. This amount, as well as the amount corresponding the allocation for 2023 and 2024, will be transferred in 2025.

Furthermore, an amount of EUR 190.91 remains from the previous congress host, which is now allocated to the next congress host.

## 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. The 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	494.00	≤ 0.049
VI	724.00	0.050 – 0.099
V	2,869.00	0.100 – 0.999
IV	5,740.00	1.000 – 3.999
III	11,479.00	4.000 – 10.999
II	19,147.00	11.000 – 19.999
I	28,708.00	≥ 20.000

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

The INTOSAI assessment for 2022 is based on the UN scale of assessments for the year 2022. The UN scale of assessments is available on the UN website at <https://www.un.org/en/ga/contributions/budget.shtml>.

The amount of EUR 380,380.00 represents INTOSAI's assessment for 202 INTOSAI members for 2022 (see Annex IV.6), of which EUR 366,035.00 have been calculated for full and affiliate members and EUR 14,345.00 for associate members.

Annex IV.6 also contains further information regarding outstanding contributions, the current year situation and advance payments of each INTOSAI member for 2022.

### 6.3.2 Other revenue

From 2017 to 2021, INTOSAI received donations from the SAI of the Russian Federation. These were donations according to Chapter III.A of the Financial Regulations and Rules of INTOSAI and Article 12, para. 1 (b) of the Statutes of INTOSAI. For the translation of documents, interpretation services and the INTOSAI website, a liability of EUR 30,883.19 (2021: EUR 31,708.75) was converted into revenue according to referring expenditure for 2022 (see 6.2.7).

Other revenue of EUR 1,276.88 (2021: EUR 2,623.34) was generated by the release of two provisions from 2021 (translation and printing).

### 6.3.3 Interest on INTOSAI accounts

Gross interest revenue from two bank accounts amounted to EUR 224.96 (2021: EUR 31.67) in the financial year 2022, resulting in net interest revenue of EUR 168.74 (2021: EUR 23.75) after deduction of EUR 56.22 (2021: EUR 7.92) of withholding tax on interest according to the Austrian Income Tax Law, Articles 93–97.

### 6.3.4 Expenditure

Total expenditure from operating activities, the transfer of contributions and the allocation of funds/provisions amounted to EUR 374,468.54 (2021: EUR 671,111.20). The main groups of expenditure are listed in the following table:

Groups of Expenditure	2022				2021	
	Balance in EUR	Percentage (rounded)	Balance in EUR	Percentage (rounded)	Balance in EUR	Percentage (rounded)
Provision for assessed contributions and grants (funds allocation) <sup>3</sup>	-7,192.34	-	-	-	101,401.34	15.1%
Grants (funds allocation)	0.00	0.0%	Transfers: 197,887.88	Transfers: 51.8%	194,285.69	28.9%
Contribution to Strategic Goals	89,859.14	23.5%			93,567.82	13.9%
Contribution to IJGA	71,919.52	18.8%			74,886.41	11.2%
Contribution to Congress	18,054.61	4.7%			18,796.36	2.8%
Contribution to IDI	18,054.61	4.7%			18,796.36	2.8%
Travel	75,291.30	19.7%	Operations: 183,773.00	Operations: 48.2%	748.31	0.1%
Other expenditure	58,639.81	15.4%			84,254.23	12.6%
Translation/Interpretation	49,841.89	13.1%			84,374.68	12.6%
<b>Total</b>	<b>374,468.54</b>	<b>100%</b>			<b>671,111.20</b>	<b>100%</b>

### 6.3.5 Provision for assessed contributions and grants (funds allocation)

Outstanding INTOSAI membership fees are currently not written off, but a provision has been made for the position “Assessed contributions full members (previous years)” in order to comply with IPSAS requirements. It should be mentioned that, on the one hand, INTOSAI members are obliged to pay

<sup>3</sup> see 6.3.5

membership fees according to the INTOSAI Statutes and, on the other hand, some INTOSAI members have not met their payment obligations for several years.

However, in line with the principle of caution, receivables from membership fees older than one year (see 6.2.2) are presented now in the Statement of Financial Position under Receivables – current assets (provision) as an offsetting item and in the Statement of Financial Performance as an expenditure. For 2022, the amount reached EUR 105,818.59 (see also Annex IV.6). The increase in the provision is due to the difference of EUR 4,417.25 compared to the previous year.<sup>4</sup>

INTOSAI made a total of EUR 700,000.00 available for SAIs heavily affected by the pandemic, starting in October 2020 and ending in November 2021. In 2022, one SAI that successfully applied and was deemed eligible was not able to disclose bank details, which is why the liability was reduced to 0 in the Statement of Financial Position. Similarly, one SAI did not use the full amount and transferred funds back. In total, this reduced the amount mentioned above by EUR 11,609.59.

### 6.3.6 Contribution to Strategic Goals

In accordance with INTOSAI's Financial Regulations and Rules, 25% of INTOSAI's revenue (membership contributions plus net interest), less bank charges, is allocated to the chairs of INTOSAI's Strategic Goals (PSC, CBC, KSC, PFAC). For 2022, an amount of EUR 89,859.14 (2021: EUR 93,567.82) was allocated.

Contribution to Strategic Goals	2022		2021	
	Total	25%	Total	25%
Basis for liability:	<b>Balance in EUR</b>			
Received contributions from INTOSAI members for 2022	336,419.23	84,104.84	350,264.30	87,566.08
Received contributions from INTOSAI members for previous periods	24,504.45	6,126.12	25,639.00	6,409.80
Interest on INTOSAI accounts (see 6.3.3)	224.96	56.25	31.67	7.92
Bank charges, withholding tax on interest	-	-428.07	-	-415.98
<b>Total</b>		<b>89,859.14</b>		<b>93,567.82</b>

<sup>4</sup> EUR 105,818.59 minus EUR 101,401.34 = EUR 4,417.25

### 6.3.7 Contribution to IJGA

In accordance with INTOSAI's Financial Regulations and Rules, 20% of INTOSAI's revenue (membership contributions plus net interest), less bank charges and withholding tax on interest of EUR 310.24 (2021: EUR 300.58), is allocated to the International Journal of Government Auditing (IJGA). For 2022, an amount of EUR 71,919.52 (2021: EUR 74,886.41) was allocated.

Contribution to IJGA	2022		2021	
	Total	20%	Total	20%
Basis for liability:	Balance in EUR		Balance in EUR	
Received contributions from INTOSAI members for 2022	336,419.23	67,283.87	350,264.30	70,052.86
Received contributions from INTOSAI members for previous periods	24,504.45	4,900.90	25,639.00	5,127.80
Interest on INTOSAI accounts (see 6.3.3)	224.96	44.99	31.67	6.33
Bank charges, withholding tax on interest	-	-310.24	-	-300.58
<b>Total</b>		<b>71,919.52</b>		<b>74,886.41</b>

### 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 translation expenditure of EUR 42,041.89 (2021: EUR 53,114.68) was incurred for 2022. This amount includes also EUR 10,501.38 for translation into a further language.

For interpreting services, expenditure of EUR 7,800.00 was incurred for 2022 (2021: EUR 31,260.00).

### 6.3.9 Other expenditure

Other expenditure of EUR 58,639.81 (2021: EUR 84,254.23) includes the following items for 2022:

	2022	2021
	Balance in EUR	
Depreciation	23,920.95	30,580.28
Conference service	0.00	28,152.00
IT	10,584.39	7,908.65
Bank charges	7,871.46	10,351.24
Expenditure from previous periods	156.41	186.69
Rewards to staff	1,500.00	3,300.00
Hospitality	2,967.32	1,968.61
Office supplies	509.12	237.14
Transport	117.90	74.50
Withholding tax on interest	56.22	7.92
Other expenditure	10,076.04	394.45
Printing	0.00	1,000.00
Exchange rate loss	0.00	92.75
Training for staff	880.00	0.00
<b>Total</b>	<b>58,639.81</b>	<b>84,254.23</b>

### 6.3.10 Contribution to Congress

In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's revenue (membership contributions plus net interest) is allocated to the next congress host, the SAI of Egypt. For 2022 an amount of EUR 18,054.61 (2021: EUR 18,796.36) was allocated (see 6.2.7).

### 6.3.11 Contribution to IDI

In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's revenue (membership contributions plus net interest) is allocated to the INTOSAI Development Initiative (IDI). For 2022 an amount of EUR 18,054.61 (2021: EUR 18,796.36) was allocated.

Contribution to IDI	2022		2021	
	Total	5%	Total	5%
Basis for liability:	Balance in EUR			
Received contributions from INTOSAI members for 2022	336,419.23	16,820.96	350,264.30	17,513.23
Received contributions from INTOSAI members for previous periods	24,504.45	1,225.22	25,639.00	1,281.95
Interest on INTOSAI accounts (see 6.3.3)	224.96	11.24	31.67	1.58
Withholding tax on interest for interest on INTOSAI accounts	-56.22	-2.81	-7.92	-0.40
<b>Total</b>		<b>18,054.61</b>		<b>18,796.36</b>



### 6.3.12 Travel

Due to the global COVID-19 pandemic, all meetings abroad had to be cancelled or rearranged as virtual meetings in 2020 and 2021. This resulted in a substantial reduction of travel expenditure. In 2022, travel to in-person INTOSAI events was again possible, which also included the participation in the INCOSAI XXIV held in Rio de Janeiro, Brazil.

In 2022, travel expenditure of EUR 75,291.30 (2021: EUR 748.31) was incurred for the following events:

- INCOSAI XXIV and 76<sup>th</sup> meeting of the INTOSAI Governing Board in Rio de Janeiro, Brazil
- Meeting with the United Nations Secretary-General in New York, United States of America
- Several meetings of the goal steering committees and INTOSAI's working bodies
- Travel expenditure (EUR 10,311.81) for the external interpreters of the INCOSAI XXIV in Rio de Janeiro, Brazil

### 6.3.13 Surplus for the period

Total revenue of EUR 412,765.03 (2021: EUR 413,559.76) and total expenditure of EUR 374,468.54 (2021: EUR 671,111.20) resulted in a surplus of EUR 38,296.49 (2021: EUR -257,551.44) for the financial year 2022.

## 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 for evaluating its need for such cash flows.

The cash flow statement is prepared by applying the indirect method. This means that the economic result for the financial year 2022 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 expenditure 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 (in non-current liabilities)

Non-current liabilities increased from EUR 0.00 to EUR 18,245.52 (2021: EUR 0.00). The significant portion of which is the 2022 liability from membership payments to the next congress host, the SAI of the Egypt (see 6.2.10). This liability will be transferred in 2025.

#### **6.4.2 Decrease in payables (other current liabilities)**

In 2022, payables (other current liabilities) decreased from EUR 257,088.24 to EUR 147,132.04 by EUR 109,956.20. This is largely due to the transfer of the contribution to the congress host of INCOSAI XXIV and a substantial decrease in outstanding liabilities related to the PFAC grant (see 6.2.7). Furthermore, funds from earmarked amounts were used for translations and interpreting from or to a non-official INTOSAI language.

#### **6.4.3 Decrease in payables (membership contributions advance receipt)**

As at 31 December 2022, advance payments from INTOSAI members decreased from EUR 21,596.19 to EUR 20,246.75 by EUR 1,349.44.

#### **6.4.4 Increase in receivables**

In 2022 an increase of receivables for assessed membership fees (from EUR 130,333.04 to EUR 149,779.36 - outstanding contributions, see Annex IV.6 and 6.2.2) was evident.

Outstanding INTOSAI membership fees are currently not written off, but a provision has been made for the position “Assessed contributions full members (previous years)” in order to comply with IPSAS requirements. It should be mentioned that, on the one hand, INTOSAI members are obliged to pay membership fees according to the INTOSAI Statutes and, on the other hand, some INTOSAI members have not met their payment obligations for several years.

However, in line with the principle of caution, receivables from membership fees older than one year (see 6.2.2) are presented now in the Statement of Financial Position under receivables – current assets (provision) as an offsetting item and in the Statement of Financial Performance as an expenditure.

For this reason, the value for receivables increased from EUR 28,931.70 to EUR 43,960.77 by EUR 15,029.07 in 2022.

#### **6.4.5 Increase of current bank accounts**

The last of INTOSAI’s fixed deposit bank accounts expired in March 2021. In 2022, however, EUR 300,000.00 was again invested with a bank (fixed deposit account).

#### **6.4.6 Net decrease in cash and cash equivalents**

In total, the 2022 net cash flow from operating activities of EUR -48,012.24 – decreased by the net cash flow from investing activities of EUR -300,000.00 – resulted in a net decrease in cash and cash equivalents of EUR 348,012.24.

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

The comparison of budgeted and actual amounts for 2022 shows a positive performance in achieving the targets.

Despite the COVID-19 pandemic, the revenue from INTOSAI membership payments remained unchanged on a high level compared to the last years. Expenses for operating activities reached the budgeted level. In particular, expenses for travel and translation returned to the level prior to COVID-19. As a further positive development, higher contributions from INTOSAI members led to increased contributions to IDI, the next congress host, IJGA and the Strategic Goals.

Therefore, it can be positively reported that the budgeted surplus increased from EUR 35,087.00 to EUR 38,296.49.

## Annex IV.6 INTOSAI members

AS OF 31 DECEMBER 2022					Receivables – Assessed contribution members (see 6.2.2)			following years (see 6.2.9)
	Members	Contribution group	% of UN Budget 2022	Assessment	previous years	current year	Total	
1	Afghanistan	VII	0.006	494.00	25.00	494.00	519.00	
2	Albania	VII	0.008	494.00	0.00	0.00	0.00	
3	Algeria	V	0.109	2,869.00	0.00	0.00	0.00	
4	Andorra	VII	0.005	494.00	0.00	0.00	0.00	
5	Angola	VII	0.010	494.00	0.00	0.00	0.00	
6	Antigua and Barbuda	VII	0.002	494.00	494.00	494.00	988.00	
7	Argentina	V	0.719	2,869.00	0.00	0.00	0.00	
8	Armenia	VII	0.007	494.00	0.00	0.00	0.00	
9	Australia	IV	2.111	5,740.00	0.00	0.00	0.00	
10	Austria	V	0.679	2,869.00	0.00	0.00	0.00	
11	Azerbaijan	VII	0.030	494.00	0.00	0.00	0.00	
12	Bahamas	VII	0.019	494.00	0.00	0.00	0.00	
13	Bahrain	VI	0.054	724.00	0.00	0.00	0.00	
14	Bangladesh	VII	0.010	494.00	0.00	0.00	0.00	
15	Barbados	VII	0.008	494.00	0.00	494.00	494.00	
16	Belarus	VII	0.041	494.00	0.00	0.00	0.00	
17	Belgium	V	0.828	2,869.00	0.00	0.00	0.00	
18	Belize	VII	0.001	494.00	1,447.00	494.00	1,941.00	
19	Benin	VII	0.005	494.00	0.00	16.67	16.67	
20	Bhutan	VII	0.001	494.00	0.00	0.00	0.00	
21	Bolivia	VII	0.019	494.00	0.00	0.00	0.00	
22	Bosnia and Herzegovina	VII	0.012	494.00	0.00	0.00	0.00	
23	Botswana	VII	0.015	494.00	0.00	0.00	0.00	
24	Brazil	IV	2.013	5,740.00	0.00	0.00	0.00	
25	Brunei Darussalam	VII	0.021	494.00	0.00	0.00	0.00	
26	Bulgaria	VI	0.056	724.00	0.00	0.00	0.00	
27	Burkina Faso	VII	0.004	494.00	0.00	0.00	0.00	30.52
28	Burundi	VII	0.001	494.00	0.00	0.00	0.00	15.27
29	Cabo Verde	VII	0.001	494.00	0.00	0.00	0.00	
30	Cambodia	VII	0.007	494.00	0.00	0.00	0.00	
31	Cameroon	VII	0.013	494.00	39.38	494.00	533.38	
32	Canada	IV	2.628	5,740.00	0.00	0.00	0.00	
33	Central African Republic	VII	0.001	494.00	14,195.82	494.00	14,689.82	
34	Chad	VII	0.003	494.00	1,906.00	494.00	2,400.00	
35	Chile	V	0.420	2,869.00	0.00	0.00	0.00	
36	China	II	15.254	19,147.00	0.00	0.00	0.00	18,700.00
37	Colombia	V	0.246	2,869.00	0.00	0.00	0.00	
38	Congo	VII	0.005	494.00	4,524.00	494.00	5,018.00	
39	Congo, Democratic Rep. of the	VII	0.010	494.00	0.00	494.00	494.00	
40	Cook Islands	VII	-	494.00	512.00	494.00	1,006.00	
41	Costa Rica	VI	0.069	724.00	0.00	0.00	0.00	4.00
42	Côte d'Ivoire	VII	0.022	494.00	0.00	17.00	17.00	
43	Croatia	VI	0.091	724.00	0.00	0.00	0.00	
44	Cuba	VI	0.095	724.00	0.00	0.00	0.00	
45	Cyprus	VII	0.036	494.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2022					Receivables – Assessed contribution members (see 6.2.2)			following years (see 6.2.9)
	Members	Contribution group	% of UN Budget 2022	Assessment	previous years	current year	Total	
46	Czech Republic	V	0.340	2,869.00	0.00	0.00	0.00	
47	Denmark	V	0.553	2,869.00	0.00	0.00	0.00	
48	Djibouti	VII	0.001	494.00	7,192.80	494.00	7,686.80	
49	Dominica	VII	0.001	494.00	0.00	8.58	8.58	
50	Dominican Republic	VI	0.067	724.00	0.00	0.00	0.00	
51	ECA	II	-	19,147.00	0.00	0.00	0.00	
52	Ecuador	VI	0.077	724.00	0.00	0.00	0.00	28.14
53	Egypt	V	0.139	2,869.00	0.00	0.00	0.00	
54	El Salvador	VII	0.013	494.00	0.00	0.00	0.00	
55	Equatorial Guinea	VII	0.012	494.00	14,195.82	494.00	14,689.82	
56	Eritrea	VII	0.001	494.00	0.00	0.00	0.00	
57	Estonia	VII	0.044	494.00	0.00	0.00	0.00	
58	Eswatini	VII	0.002	494.00	988.00	494.00	1,482.00	
59	Ethiopia	VII	0.010	494.00	988.00	494.00	1,482.00	
60	Fiji	VII	0.004	494.00	0.00	0.00	0.00	
61	Finland	V	0.417	2,869.00	0.00	0.00	0.00	
62	France	III	4.318	11,479.00	0.00	11,479.00	11,479.00	
63	Gabon	VII	0.013	494.00	2,365.00	494.00	2,859.00	
64	Gambia	VII	0.001	494.00	0.00	0.00	0.00	
65	Georgia	VII	0.008	494.00	0.00	0.00	0.00	
66	Germany	III	6.111	11,479.00	0.00	0.00	0.00	
67	Ghana	VII	0.024	494.00	1,447.00	494.00	1,941.00	
68	Greece	V	0.325	2,869.00	0.00	0.00	0.00	
69	Grenada	VII	0.001	494.00	8.32	494.00	502.32	
70	Guatemala	VII	0.041	494.00	0.00	0.00	0.00	
71	Guinea	VII	0.003	494.00	0.00	0.00	0.00	
72	Guinea-Bissau	VII	0.001	494.00	9,152.53	494.00	9,646.53	
73	Guyana	VII	0.004	494.00	0.00	17.55	17.55	
74	Haiti	VII	0.006	494.00	0.00	8.30	8.30	
75	Holy See / Vatican City State	VII	-	494.00	0.00	0.00	0.00	
76	Honduras	VII	0.009	494.00	0.00	0.00	0.00	
77	Hungary	V	0.228	2,869.00	0.00	0.00	0.00	
78	Iceland	VII	0.036	494.00	0.00	0.00	0.00	
79	India	IV	1.044	5,740.00	0.00	0.00	0.00	
80	Indonesia	V	0.549	2,869.00	0.00	0.00	0.00	
81	Iran (Islamic Republic of)	V	0.371	2,869.00	0.25	2,869.00	2,869.25	
82	Iraq	V	0.128	2,869.00	0.00	0.00	0.00	
83	Ireland	V	0.439	2,869.00	0.00	0.00	0.00	
84	Israel	V	0.561	2,869.00	0.00	2,869.00	2,869.00	
85	Italy	IV	3.189	5,740.00	0.00	0.00	0.00	
86	Jamaica	VII	0.008	494.00	0.00	0.00	0.00	
87	Japan	III	8.033	11,479.00	0.00	0.00	0.00	
88	Jordan	VII	0.022	494.00	0.00	0.00	0.00	
89	Kazakhstan	V	0.133	2,869.00	0.00	0.00	0.00	
90	Kenya	VII	0.030	494.00	0.00	0.00	0.00	
91	Kiribati	VII	0.001	494.00	17.00	494.00	511.00	
92	Kosovo	VII	-	494.00	0.00	0.00	0.00	
93	Kuwait	V	0.234	2,869.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2022					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2022	Assessment	previous years	current year	Total	following years (see 6.2.9)
94	Kyrgyzstan	VII	0.002	494.00	0.00	0.00	0.00	
95	Lao People's Democratic Republic	VII	0.007	494.00	0.00	0.00	0.00	
96	Latvia	VI	0.050	724.00	0.00	0.00	0.00	
97	Lebanon	VII	0.036	494.00	0.00	494.00	494.00	
98	Lesotho	VII	0.001	494.00	494.00	494.00	988.00	
99	Liberia	VII	0.001	494.00	0.00	13.50	13.50	
100	Libya	VII	0.018	494.00	0.00	0.00	0.00	1.87
101	Liechtenstein	VII	0.010	494.00	0.00	0.00	0.00	
102	Lithuania	VI	0.077	724.00	0.00	0.00	0.00	
103	Luxembourg	VI	0.068	724.00	0.00	0.00	0.00	
104	Madagascar	VII	0.004	494.00	0.00	494.00	494.00	
105	Malawi	VII	0.002	494.00	494.00	494.00	988.00	
106	Malaysia	V	0.348	2,869.00	0.00	0.00	0.00	
107	Maldives	VII	0.004	494.00	0.00	0.00	0.00	
108	Mali	VII	0.005	494.00	2,498.97	494.00	2,992.97	
109	Malta	VII	0.019	494.00	0.00	0.00	0.00	
110	Marshall Islands	VII	0.001	494.00	985.45	494.00	1,479.45	
111	Mauritania	VII	0.002	494.00	0.00	135.48	135.48	
112	Mauritius	VII	0.019	494.00	0.00	0.00	0.00	
113	Mexico	IV	1.221	5,740.00	0.00	0.00	0.00	25.00
114	Micronesia (Federated States of Micronesia)	VII	0.001	494.00	0.00	0.00	0.00	0.81
115	Monaco	VII	0.011	494.00	0.00	0.00	0.00	
116	Mongolia	VII	0.004	494.00	0.00	0.00	0.00	
117	Montenegro	VII	0.004	494.00	0.00	0.00	0.00	
118	Morocco	VI	0.055	724.00	0.00	0.00	0.00	
119	Mozambique	VII	0.004	494.00	0.00	0.00	0.00	
120	Myanmar	VII	0.010	494.00	0.00	17.00	17.00	
121	Namibia	VII	0.009	494.00	0.00	0.00	0.00	
122	Nauru	VII	0.001	494.00	0.00	0.00	0.00	14.14
123	Nepal	VII	0.010	494.00	0.00	0.00	0.00	202.70
124	Netherlands	IV	1.377	5,740.00	0.00	0.00	0.00	
125	New Zealand	V	0.309	2,869.00	0.00	0.00	0.00	
126	Nicaragua	VII	0.005	494.00	0.00	0.00	0.00	
127	Niger	VII	0.003	494.00	0.00	0.00	0.00	0.34
128	Nigeria	V	0.182	2,869.00	18,145.00	2,869.00	21,014.00	
129	North Macedonia (Republic of)	VII	0.007	494.00	0.00	0.00	0.00	
130	Norway	V	0.679	2,869.00	0.00	0.00	0.00	
131	Oman	V	0.111	2,869.00	0.00	0.00	0.00	
132	Pakistan	V	0.114	2,869.00	0.00	0.00	0.00	
133	Palau	VII	0.001	494.00	0.00	0.00	0.00	1.44
134	Palestine	VII	-	494.00	0.00	7.00	7.00	
135	Panama	VI	0.090	724.00	0.00	0.00	0.00	9.54
136	Papua New Guinea	VII	0.010	494.00	1,465.00	494.00	1,959.00	
137	Paraguay	VII	0.026	494.00	0.00	0.00	0.00	
138	Peru	V	0.163	2,869.00	0.00	0.00	0.00	
139	Philippines	V	0.212	2,869.00	0.00	0.00	0.00	113.12

AS OF 31 DECEMBER 2022					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2022	Assessment	previous years	current year	Total	following years (see 6.2.9)
140	Poland	V	0.837	2,869.00	0.00	0.00	0.00	
141	Portugal	V	0.353	2,869.00	0.00	0.00	0.00	
142	Puerto Rico	VII	-	494.00	0.00	0.00	0.00	
143	Qatar	V	0.269	2,869.00	0.00	0.00	0.00	
144	Republic of Korea	IV	2.574	5,740.00	0.00	0.00	0.00	
145	Republic of Moldova	VII	0.005	494.00	0.00	0.00	0.00	
146	Romania	V	0.312	2,869.00	0.00	0.00	0.00	
147	Russian Federation	IV	1.866	5,740.00	0.00	0.00	0.00	
148	Rwanda	VII	0.003	494.00	0.00	0.00	0.00	
149	Saint Kitts and Nevis	VII	0.002	494.00	0.00	0.00	0.00	
150	Saint Lucia	VII	0.002	494.00	0.00	0.00	0.00	
151	Saint Vincent and the Grenadines	VII	0.001	494.00	0.00	14.47	14.47	
152	Samoa	VII	0.001	494.00	0.00	0.00	0.00	7.00
153	São Tomé and Príncipe	VII	0.001	494.00	0.00	0.00	0.00	
154	Saudi Arabia	IV	1.184	5,740.00	0.00	20.00	20.00	
155	Senegal	VII	0.007	494.00	0.00	17.00	17.00	
156	Serbia	VII	0.032	494.00	0.00	0.00	0.00	
157	Seychelles	VII	0.002	494.00	0.00	494.00	494.00	
158	Sierra Leone	VII	0.001	494.00	0.00	0.00	0.00	
159	Singapore	V	0.504	2,869.00	0.00	0.00	0.00	
160	Slovakia	V	0.155	2,869.00	0.00	0.00	0.00	
161	Slovenia	VI	0.079	724.00	0.00	0.00	0.00	
162	Solomon Islands	VII	0.001	494.00	0.00	494.00	494.00	
163	Somalia	VII	0.001	494.00	0.00	0.00	0.00	84.98
164	South Africa	V	0.244	2,869.00	0.00	0.00	0.00	
165	South Sudan	VII	0.002	494.00	0.00	494.00	494.00	
166	Spain	IV	2.134	5,740.00	0.00	0.00	0.00	
167	Sri Lanka	VII	0.045	494.00	0.00	0.00	0.00	
168	Sudan	VII	0.010	494.00	1,447.00	494.00	1,941.00	
169	Suriname	VII	0.003	494.00	1,447.00	494.00	1,941.00	
170	Sweden	V	0.871	2,869.00	0.00	0.00	0.00	
171	Switzerland	IV	1.134	5,740.00	0.00	0.00	0.00	
172	Syrian Arab Republic	VII	0.009	494.00	3,673.89	494.00	4,167.89	
173	Tajikistan	VII	0.003	494.00	0.00	0.00	0.00	
174	Tanzania (United Republic of)	VII	0.010	494.00	0.00	7.37	7.37	
175	Thailand	V	0.368	2,869.00	0.00	0.00	0.00	
176	Timor-Leste	VII	0.001	494.00	0.00	0.00	0.00	885.58
177	Togo	VII	0.002	494.00	509.00	494.00	1,003.00	
178	Tonga	VII	0.001	494.00	0.00	18.00	18.00	
179	Trinidad and Tobago	VII	0.037	494.00	0.00	0.00	0.00	
180	Tunisia	VII	0.019	494.00	0.00	0.00	0.00	
181	Türkiye	V	0.845	2,869.00	0.00	0.00	0.00	
182	Tuvalu	VII	0.001	494.00	0.00	21.47	21.47	
183	Uganda	VII	0.010	494.00	0.00	494.00	494.00	
184	Ukraine	VI	0.056	724.00	0.00	0.00	0.00	
185	United Arab Emirates	V	0.635	2,869.00	0.00	0.00	0.00	
186	United Kingdom	III	4.375	11,479.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2022					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2022	Assessment	previous years	current year	Total	following years (see 6.2.9)
187	United States of America	I	22.000	28,708.00	0.00	0.00	0.00	
188	Uruguay	VI	0.092	724.00	0.00	0.00	0.00	62.00
189	Uzbekistan	VII	0.027	494.00	0.00	0.00	0.00	
190	Vanuatu	VII	0.001	494.00	0.00	0.00	0.00	
191	Venezuela (Bolivarian Republic of)	V	0.175	2,869.00	13,714.36	2,869.00	16,583.36	
192	Vietnam	VI	0.093	724.00	0.00	0.00	0.00	
193	Yemen	VII	0.008	494.00	0.00	9.11	9.11	
194	Zambia	VII	0.008	494.00	0.00	494.00	494.00	
195	Zimbabwe	VII	0.007	494.00	1,447.00	494.00	1,941.00	
<b>Associate Members</b>								
196	AISCCUF	V	-	2,869.00	0.00	0.00	0.00	
197	OISC/CPLP	V	-	2,869.00	0.00	4.27	4.27	
198	IIA	V	-	2,869.00	0.00	2,869.00	2,869.00	
199	The World Bank	V	-	2,869.00	0.00	0.00	0.00	
200	UEMOA	V	-	2,869.00	0.00	0.00	0.00	
<b>Affiliate Members</b>								
201	Guam	VII	-	494.00	0.00	0.00	0.00	11.27
202	Commonwealth of the Northern Mariana Islands	VII	-	494.00	0.00	0.00	0.00	49.03
	<b>TOTAL</b>			<b>380,380.00</b>	<b>105,818.59</b>	<b>43,960.77</b>	<b>149,779.36</b>	<b>20,246.75</b>