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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 2019

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 (https://www.intosai.org/fileadmin/downloads/documents/open_access/about_intosai/statutes/EN_Statutes_September_2019.pdf) and the INTOSAI Strategic Plan (https://www.intosai.org/fileadmin/downloads/documents/open_access/about_intosai/strategic_plan/strategic_plan_en.pdf) 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 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 2019 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

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 2019

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 worked towards 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 Highlights and key decisions taken in the framework of INCOSAI XXIII

INTOSAI's activities in 2019 were strongly shaped by the discussions held and results achieved at INCOSAI XXIII. The Congress was hosted by the Accounts Chamber of the Russian Federation from 25 to 27 September 2019 and revolved around the main themes

- Information technologies for the development of public administration and
- The role of the Supreme Audit Institutions in the achievement of the national priorities and goals.

Another emphasis was placed on the topics of SDG implementation, gender equality and the fight against corruption, which were discussed in the framework of three side events.

More than 650 delegates representing 168 Supreme Audit Institutions and international organizations such as the United Nations, the World Bank, the IIA or the German Society for International Cooperation (GIZ) participated in INCOSAI XXIII.

The outcome document, the Moscow Declaration, comprises the results of the deliberations held during the Congress and provides guidance for the activities and strategies of INTOSAI and its member SAIs for the upcoming years. At the same time, it takes into account the SDGs and the fundamental changes in public auditing and public policies worldwide.

At the General Plenary Sessions, the Congress took i.a. the following decisions for INTOSAI and its member SAIs:

- Endorsement of INTOSAI P-10 (migrated version of the Mexico Declaration)
- Endorsement of INTOSAI P-50 (Principles of Jurisdictional Activities of SAIs)
- Endorsement of GUID 5100 (Guidance on Audit of Information Systems)
- Endorsement of GUID 5290 (Guidance on Audit of the Development and Use of Key National Indicators)
- Endorsement of the INTOSAI Performance and Accountability Report (PAR) for the period 2017–2019

- Taking note of the PSC's commitment to improving communication and dialogue around the standard-setting process, the application of the framework in practice, and recognition of the network of INTOSAI standards liaison officers (ISLO) in the INTOSAI community
- Endorsement of the SAI PMF Implementation Strategy for 2020–2022
- Adoption of the guide “Developing Pathways for the Professional Development of Auditors in a SAI”
- Taking note of the formation of the INTOSAI Working Group on Impact of Science and Technology on Auditing – (Chair SAI UAE, Vice-Chair SAI USA)
- Taking note of the SAI of Finland assuming the chair of the Working Group on Environmental Auditing for 2020-2022 and of the SAI of the Philippines assuming the chair of the Working Group on Public Debt from 2017
- Taking note of the change of designation of the Working Group on Program Evaluation into Working Group on Evaluation of Public Policies and Programs and of the Working Group on Key National Indicators into Working Group on SDGs and Key Sustainable Development Indicators
- Taking note of the Quality Assurance Paper, the Quality Assurance Procedure and the Quality Assurance Certificates jointly developed by PSC, CBC and KSC for official INTOSAI documents developed outside the Due Process
- Endorsement of the INTOSAI triennial budget 2020-2022
- Election of the SAIs of Jamaica and Lithuania as external auditors of INTOSAI for the audit period 2020-2022
- Endorsement of the SAI of Brazil as host of INCOSAI XXIV in 2022.

II.3 INTOSAI communication and SAI independence

The most frequented communication tool of INTOSAI, the INTOSAI website www.intosai.org, was revamped according to a decision of the INTOSAI Governing Board in 2017 and went live shortly before INCOSAI XXIII.

The main changes of the INTOSAI website concerned the

- use of responsive web-design (including feature to enable the Governing Board members to exchange views and opinions),
- integration of social media elements, a calendar and a contact form,
- structural separation of the website based on the UN website www.un.org, and the
- reduction/streamlining of content.

In the last years INTOSAI has also been scaling up its endeavours to improve its communication via increased interaction with the four Goal Chairs and the seven INTOSAI Regions, in particular the Regional Coordination Platform.

An effective communication across INTOSAI and with the organization's stakeholders has also proved helpful to promote the independence of SAIs. The IDI Global SAI Stocktaking Report 2017 has revealed that many SAIs across the globe face significant challenges that threaten their independence. Especially limited financial independence and restricted rights with regard to the publication of their audit reports have a negative impact on SAIs' capacities to promote good public administration and thereby promoting a successful implementation of the 2030 Agenda for Sustainable Development. INTOSAI's bodies have therefore engaged in a dialogue with various stakeholders to raise awareness of this matter. Among others, talks were held with the World Bank and the Donor Community. The United Nations Under-Secretary-General for Economic and Social Affairs, Mr Liu Zhenmin, was also informed about the state of SAI independence and the current threats in this regard.

In order to support INTOSAI's bodies and the SAIs themselves in advocating for independent SAIs, the INTOSAI General Secretariat prepared a "Folder on SAI Independence", which lays down why independent SAIs are essential and valuable for citizens and the international community and what INTOSAI has done so far to promote the independent work of SAIs. The document is constantly updated and available in all INTOSAI languages in the "Documents" section on the INTOSAI website www.intosai.org.

II.4 Audit of the 2018 financial statements of INTOSAI

In conformity with Article 13 of the Statutes of INTOSAI, the audit of the 2018 financial statements was conducted in March 2019 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.

The 2018 financial statements have been prepared in accordance with IPSAS and give a fair representation of the financial position, the financial performance and the cash flow of INTOSAI.

In accordance with Article 6, para 2 (f) of the Statutes of INTOSAI (version 2016), the General Secretariat submitted to the Governing Board its annual report containing the 2018 financial statements in spring 2019.

II.5 INTOSAI Circular 81

The INTOSAI Circular 81 gives a detailed overview of INTOSAI's activities in 2019. It is available on the INTOSAI website at: <https://www.intosai.org/documents/protected-area-login>



III. Independent Auditor's Report – May 28th, 2021

To the General Secretariat of INTOSAI

Opinion

We have audited the financial statements of INTOSAI for the year ending 31 December 2019, 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, 2019, 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.

Other Matter

The financial statements of INTOSAI for the year ending 31 December 2019 were audited in 2021 as due to the COVID-19 pandemic and lockdown situation in 2020 it was decided to postpone the audit. As a result of the COVID-19 situation and the lockdown, in 2021 we were still not able to carry out audit on the spot, therefore, we conducted it using e-tools: all the necessary documents were exchanged using cloud computing-based technology and emails, videoconferences with the staff and the management of the General Secretariat of INTOSAI were held. Due to the effective collaboration between the audit team and the General Secretariat, the audit was carried out successfully and in compliance with ISSAI.

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 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:

- 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 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 the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

(Signed) **Mindaugas Macijauskas**

Auditor General
LITHUANIA

(Signed) **Pamela Monroe Ellis**

Auditor General
JAMAICA

IV. Financial Statements 2019

IV.1 Statement of Financial Position

as of 31 December 2019 in EUR

	Notes	2019	2018
ASSETS			
Current assets			
Cash and cash equivalents	6.2.1	99,037.53	93,345.00
Receivables	6.2.2	109,266.95	132,256.00
Prepayments	6.2.3	1,211.12	1,083.00
Fixed deposit accounts	6.2.4	900,323.73	900,096.00
Total current assets		1,109,839.33	1,126,780.00
Non-current assets			
Other receivables	6.2.5 / 6.2.6	90.31	86.00
Fixed deposit accounts	6.2.6	300,000.00	300,000.00
Property, plant and equipment	6.2.7	1,658.73	259.00
Intangible assets	6.2.8	49,550.01	8,475.00
Total non-current assets		351,299.05	308,820.00
TOTAL ASSETS		1,461,138.38	1,435,600.00
LIABILITIES			
Current liabilities			
Other current liabilities	6.2.9	129,160.24	143,217.00
Short-term provisions	6.2.10	5,202.67	8,003.00
Membership contributions advance receipt	6.2.11	5,809.16	17,996.00
Total current liabilities		140,172.07	169,216.00
Non-current liabilities			
Other non-current liabilities	6.2.12	18,799.35	43.00
Total non-current liabilities		18,799.35	43.00
TOTAL LIABILITIES		158,971.42	169,259.00
NET ASSETS		1,302,166.96	1,266,341.00
NET ASSETS/EQUITY			
Accumulated surpluses from previous years		1,266,341.00	1,203,393.00
Deficit/Surplus for the period	6.3.12	+35,825.96	+62,948.00
TOTAL NET ASSETS/EQUITY		1,302,166.96	1,266,341.00

IV.2 Statement of Financial Performance

for the financial year ended 31 December 2019 in EUR

	Notes	2019	2018
REVENUE			
Contributions			
Revenue from assessed contributions	6.3.1 / Annex IV.6	351,757.00	346,841.00
Other revenue			
Other revenue	6.3.2	15,139.65	19,051.00
Interest on INTOSAI accounts	6.3.3	532.48	500.00
TOTAL REVENUE		367,429.13	366,392.00
EXPENDITURE			
Contribution to Strategic Goals	6.3.5	-93,390.08	-93,139.00
Contribution to IJGA	6.3.6	-74,659.82	-74,555.00
Travel	6.3.7	-56,068.55	-48,123.00
Translation/Interpretation	6.3.8	-46,252.01	-32,020.00
Contribution to Congress	6.3.9	-18,754.20	-18,728.00
Contribution to IDI	6.3.10	-18,754.20	-18,728.00
Other expenditure	6.3.11	-23,724.31	-18,151.00
TOTAL EXPENDITURE	6.3.4	-331,603.17	-303,444.00
DEFICIT/SURPLUS FOR THE PERIOD	6.3.12	+35,825.96	+62,948.00

IV.3 Statement of Changes in Net Assets/Equity

for the financial year ended 31 December 2019 in EUR

	Notes	2019	2018
NET ASSETS/EQUITY			
Balance as at 1 January (Accumulated surpluses from previous years)	-	1,266,341.00	1,203,393.00
Deficit (-) /Surplus (+) for the period	6.3.12	+35,825.96	+62,948.00
BALANCE AS AT 31 DECEMBER (ACCUMULATED SURPLUS)¹		1,302,166.96	1,266,341.00

¹ The accumulated surplus represents an accumulation of unspent INTOSAI member contributions of several years including several prior triennia that have now concluded.

IV.4 Cash Flow Statement

for the financial year ended 31 December 2019 in EUR

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2019	2018
DEFICIT/SURPLUS FROM ORDINARY ACTIVITIES	6.3.12	+35,825.96	+62,948.00
Non-cash movements			
Depreciation	6.2.7 / 6.2.8	+13,309.59	+7,351.00
Increase (+) / Decrease (-) in payables (non-current liabilities)	6.4.1	+18,756.35	-32,766.00
Decrease in payables (current liabilities)	6.4.2	-14,056.76	-4,284.00
Decrease in payables (membership contributions advance receipt)	6.4.3	-12,187.44	-2,773.00
Decrease in payables (short-term provisions)	-	-2,800.33	-6,890.00
Increase in other current assets (Prepayments)	-	-128.12	-329.00
Decrease in receivables (membership fee)	6.4.4	+22,928.00	+17,335.00
Decrease in receivables (other receivables - current)	-	+61.05	+403.00
Increase (-) / Decrease (+) in receivables (other receivables - non-current)	-	-4.31	+5.00
NET CASH FLOW FROM OPERATING ACTIVITIES		61,703.99	40,999.00
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of plant and equipment (infrastructure)	6.4.5	-1,755.23	0.00
Purchase of plant and equipment (intangible assets)	6.4.5	-54,028.50	0.00
Increase other current assets (fixed deposit accounts)	-	-227.73	-200,019.00
Increase (-) / Decrease (+) other non-current assets (fixed deposit accounts)		0.00	0.00
NET CASH FLOW FROM INVESTING ACTIVITIES		-56,011.46	-200,019.00
NET INCREASE (+)/DECREASE (-) IN CASH AND CASH EQUIVALENTS	6.4.6	+5,692.53	-159,020.00
Cash and cash equivalents as at 1 January	-	93,345.00	252,366.00
CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER		99,037.53	93,345.00

IV.5 Statement of Comparison of Budgeted and Actual Amounts

for the financial year ended 31 December 2019 in EUR

	Notes	Budgeted Amounts	Actual Amounts	Difference
REVENUE				
Contributions				
Revenue from assessed contributions	6.3.1	351,757.00	351,757.00	0.00
Other revenue				
Other revenue	6.3.2	-	15,139.65	+15,139.65
Gross interest on INTOSAI accounts	6.3.3	3,002.00	532.48	-2,469.52
TOTAL REVENUE	6.5	354,759.00	367,429.13	+12,670.13
EXPENDITURE				
Contribution to Strategic Goals	6.3.5	-81,708.00	-93,390.08	-11,682.08
Contribution to IJGA	6.3.6	-65,717.00	-74,659.82	-8,942.82
Travel	6.3.7	-68,000.00	-56,068.55	+11,931.45
Translation	6.3.8	-35,000.00	-46,252.01	-11,252.01
Contribution to Congress	6.3.9	-16,541.00	-18,754.20	-2,213.20
Contribution to IDI	6.3.10	-16,391.00	-18,754.20	-2,363.20
Depreciation	-	-8,767.00	-13,309.59	-4,542.59
Bank charges	-	-4,750.00	-2,738.54	+2,011.46
IT	-	-2,400.00	-2,187.65	+212.35
Hospitality	-	-2,700.00	-1,807.17	+892.83
Other expenditure	-	-1,000.00	-1,423.82	-423.82
Rewards to staff	-	-1,000.00	-1,000.00	0.00
Expenditure from previous periods	-	-	-763.14	-763.14
Transport	-	-	-251.80	-251.80
Withholding tax on interest	-	-639.00	-133.13	+505.87
Postage	-	-400.00	-99.89	+300.11
Office supplies	-	-550.00	-9.58	+540.42
Printing	-	-550.00	0.00	+550.00
Technical literature	-	-550.00	0.00	+550.00
TOTAL EXPENDITURE	6.5	-306,663.00	-331,603.17	-24,940.17
SURPLUS FOR THE PERIOD	6.5	+48,096.00	+35,825.96	-12,270.04

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 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 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 2019 have not been rounded and are presented with two places of decimals.

All financial figures for 2018 have been rounded to the nearest Euro. Small differences (EUR 1 to EUR 2) in the summation lines of charts (e.g. Statement of Financial Position, Statement of Financial Performance etc.) can occur due to rounding for 2018.

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 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 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.²

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

² Outstanding INTOSAI membership fees 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. This results in a correspondingly increased presentation of Net Assets/Equity.

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, 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 are 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 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. 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 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. 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 the purpose of INTOSAI generally 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 this Article III.5 the measurement basis for these contributions are the payments received from the annual membership fees.

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 2019, the date of finalization of 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.

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	2019	2018	
Balance in EUR			
Cash on hand	5,629.48	500.00	-
Current account (maturing daily)	93,408.05	92,845.00	Main account for receiving contribution payments and current payments
Total	99,037.53	93,345.00	

6.2.2 Receivables – current assets

As of 31 December 2019, accounts receivable from membership contributions (non-exchange transaction) from 58 INTOSAI members amounted to EUR 109,036.00 (2018: 69 INTOSAI members, EUR 131,963.65). Ten INTOSAI members owe appr. 83% (2018: appr. 76%) of this amount and further four INTOSAI members owe between EUR 1,000 and EUR 3,000 (see Annex IV.6).

as of 31 December	2019	2018
	Balance in EUR	
Assessed contributions to full members (current year)	19,663.26	30,173.00
Assessed contributions to full members (previous years) ³	89,338.59	101,776.00
Assessed contributions to full members	109,001.85	131,949.00
Assessed contributions to associate members	34.15	15.00
Total (Assessed contributions to members)	109,036.00	131,964.00
Other receivables	230.95	292.00
Total receivables	109,266.95	132,256.00

Other receivables of EUR 230.95 (2018: EUR 292.00) relate to non-paid interest revenue from fixed-term deposit accounts (listed under 6.2.4) accrued and allocated to 2019.

6.2.3 Prepayments – current assets

According to the principle of accrual accounting, prepayments for credit card fees, travel expenses, travel insurances, the INTOSAI website domain fee and a software licence fee were entered and accrued at EUR 1,211.12 in 2019 (2018: EUR 1,083.00).

6.2.4 Fixed deposit accounts – current assets

As of 31 December 2019, INTOSAI has EUR 900,323.73 (2018: EUR 900,096.00) as its disposal on five different fixed deposit accounts.

as of 31 December 2019	Interest	Carrying amount	Receivables from these accounts
		Balance in EUR	
Fixed deposit account (24 months) maturing 26 March 2020	0.050%	150,000.00	100.94
Fixed deposit account (24 months) maturing 6 April 2020	0.050%	150,000.00	99.22
Fixed deposit account (12 months) maturing 18 June 2020	0.050%	150,057.03	30.79
Fixed deposit account (12 month) maturing 7 September 2020	0.000%	50,114.62	0.00
Fixed deposit account (12 month) maturing 24 September 2020	0.000%	400,152.08	0.00
Total		900,323.73	230.95

³ Outstanding INTOSAI membership fees 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. This results in a correspondingly increased presentation of Net Assets/Equity.

6.2.5 Other receivables – non-current assets

Other receivables of EUR 90.31 (2018: EUR 86.00) relate to non-paid interest revenue from one fixed-term deposit accounts (maturity longer than 12 months; listed under 6.2.6) accrued and allocated to 2019.

6.2.6 Fixed deposit accounts – non-current assets

As of 31 December 2019, INTOSAI has EUR 300,000 (2018: EUR 300,000) for long-term deposit on one fixed deposit bank account.

as of 31 December 2019	Interest	Carrying amount	Receivables from this account
		Balance in EUR	
Fixed deposit account (24 months) maturing 18 March 2021	0.050%	300,000.00	90.31
Total		300,000.00	90.31

6.2.7 Property, plant and equipment – non-current assets

In 2019, a Computer for INTOSAI's website activities was purchased (see also 6.2.8).

2019 – computer hardware	Balance in EUR
Opening Balance	259.34
Additions	+1,755.23
Disposals	-
Depreciations (as per Statement of Financial Performance)	-355.84
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	1,658.73
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	3,622.43
Accumulated Amortization/Depreciation	-1,963.70
Net Carrying Amount	1,658.73

6.2.8 Intangible assets – non-current assets

In 2019, an image video was produced, minor adjustments in the member database regarding Russian language services occurred and several software components for the relaunch of the INTOSAI website were purchased.

2019 – Computer software	Balance in EUR
Opening Balance	8,475.26
Additions ⁴	+54,028.50
Disposals	-
Depreciations (as per Statement of Financial Performance)	-12,953.75
Revaluations (net)	-
Closing Balance (as per Statement of Financial Position)	49,550.01
Sum of Revaluation Surpluses	-
Sum of Revaluation Deficits	-
Gross Carrying Amount	80,307.41
Accumulated Amortization/Depreciation	-30,757.40
Net Carrying Amount	49,550.01

Relaunch of the INTOSAI website: In November 2018 the INTOSAI Governing Board approved the allocation of the amount of EUR 50,000.00 for the relaunch of the INTOSAI website.

The work for the website relaunch took place in 2019. Besides extensive services from staff members of the INTOSAI General Secretariat (in-kind contributions), numerous requisite services from external partners were necessary. In total, an amount of EUR 46,963.73 resulted for the project for hardware and software components. The remaining EUR 3,036.27 to the approved EUR 50,000.00 from the INTOSAI budget were not used. The INTOSAI directive on the direct award of service contracts was applied.

In September 2019, just before the XXIII INCOSAI in Moscow, Russian Federation, the reviewed INTOSAI website was released and online.

The relaunch of the INTOSAI website will be depreciated (straight-line) over 36 months in 2019, 2020, 2021 and 2022 respectively. For 2019, an amount of EUR 5,040,08⁵ was determined (software and hardware).

⁴ Image video	EUR 5,220.00
member database	EUR 3,600.00
relaunch website (only software part)	EUR 45,208.50
<hr/>	
Total	EUR 54,028.50

⁵ Includes EUR 800.00 for the relaunch of the INTOSAI website in Russian language

6.2.9 Other current liabilities – current liabilities

Liability to ...	2019	2018
	Balance in EUR	
Special purpose: voluntary internal funding	81,188.66	63,352.00
INCOSAI (Congress)	-	51,491.00
Strategic Goals	26,758.05	11,824.00
IJGA (International Journal of Government Auditing)	13,845.76	9,567.00
Other liabilities	3,831.63	4,517.00
IDI (INTOSAI Development Initiative)	3,536.14	2,466.00
Total	129,160.24	143,217.00

Voluntary internal funding: In 2019, INTOSAI received a voluntary subsidy of EUR 32,400.00 from the SAI of the Russian Federation with a designated purpose, namely the introduction of Russian as an additional (non-official) language of INTOSAI according to a decision of the Governing Board in 2015. An amount of EUR 63,352.00 was already available from the years before. During the financial year 2019, expenditure of EUR 14,563.49 was incurred for translations into the Russian language (documents and website) (see 6.2.8 and 6.3.8). In total, an amount of EUR 81,188.66 is available for the designated purpose.

Liabilities consist also 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 2019 as well as an outstanding transfer of EUR 9,371.34 to Strategic Goal 1 (Professional Standards Committee - PSC).

Other liabilities as of 31 December 2019 in the amount of EUR 3,831.63 concern an unsettled payment for running expenditure arising from the activities of the General Secretariat (translation expenditure).

6.2.10 Short-term provisions – current liabilities

Provisions of EUR 5,202.67 (2018: EUR 8,003.00) have been made for expected payments incurred in the financial year 2019 (translations of the Circular for the 72nd and 73rd Governing Board meetings as well as bank fees).

6.2.11 Membership contributions advance receipt – current liabilities

Advance receipts of membership contributions accrued as of 31 December 2019 in the amount of EUR 5,809.16 (2018: EUR 17,996.00) consisted exclusively of membership contributions for the INTOSAI budget received in 2019 or earlier for 2020 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 2019 (see Annex IV.6)	332,059.59	16,602.99
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	42,625.06	2,131.25
Interest on INTOSAI accounts (see 6.3.3)	532.48	26.61
Withholding tax on interest for interest on INTOSAI accounts	-133.13	-6.65
Total		18,754.20

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 Brazil. For 2019 an amount of EUR 18,754.20 (2018: EUR 18,728.00). was allocated. The amount, as well as the allocation for 2020 and 2021 will be transferred in 2022.

Further EUR 45.15 (2018: EUR 43.00) from interest revenue from one fixed deposit account (non-current; see 6.2.6) were allocated to INTOSAI's Strategic Goals, IJGA and IDI and will be transferred in 2021.

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	459.00	≤ 0.049
VI	672.00	0.050 – 0.099
V	2,665.00	0.100 – 0.999
IV	5,331.00	1.000 – 3.999
III	10,661.00	4.000 – 10.999
II	17,783.00	11.000 – 19.999
I	26,663.00	≥ 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 2019 is based on the UN scale of assessments for the year 2019. The UN scale of assessment is available on the UN website at <http://undocs.org/en/ST/ADM/SER.B/973>.

The amount of EUR 351,757.00 is the INTOSAI assessment for 200 INTOSAI members for 2019 (see Annex IV.6). Out of this, EUR 338,432.00 are assessed to full and affiliate members and the remaining EUR 13,325.00 to associate members.

Annex IV.6 contains also further information for 2019 regarding outstanding contributions, the current year situation and advance payments of each INTOSAI member.

6.3.2 Other revenue

In 2017, 2018 and 2019, 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. The designated purpose of these donations is the introduction of Russian as an additional (non-official) language of INTOSAI. In the stage of the translation of documents and the INTOSAI website, a liability of EUR 14,563.49 was converted into revenue according to referring expenditure for 2019.

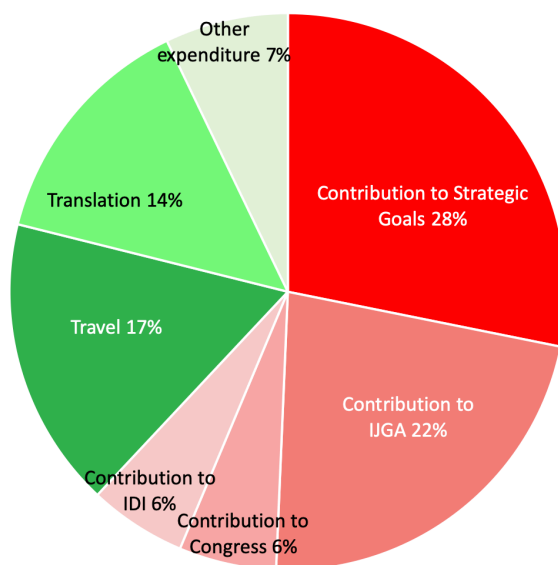
Other revenue of EUR 576.16 (2018: EUR 1,503.00) includes reverse accruals for provisions for travel expenditure from 2018.

6.3.3 Interest on INTOSAI accounts

Gross interest revenue from the fixed deposit accounts at OEBFA (Austrian Treasury) amounted to EUR 532.48 (2018: EUR 500.00) in the financial year 2019, resulting in net interest revenue of EUR 399.35 (2018: EUR 375.00) after deduction of EUR 133.13 (2018: EUR 125.00) of withholding tax on interest according to Austrian Income Tax Law, Articles 93-97.

6.3.4 Expenditure

Total expenditure from operating activities amounted to EUR 331,603.17 (2018: EUR 303,444.00). The main groups of expenditure are shown in the following pie chart (% rounded):



6.3.5 Contribution to Strategic Goals

In accordance with INTOSAI's Financial Regulations and Rules, 25% of INTOSAI's received revenue (membership contributions plus net interest), less bank charges, is allocated to the chairs of INTOSAI's Strategic Goals (PSC, CBC, KSC, PFAC). For 2019 an amount of EUR 93,390.08 (2018: EUR 93,139.00) was allocated.

Contribution to Strategic Goals	Total	25%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2019 (see Annex IV.6)	332,059.59	83,014.96
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	42,625.06	10,656.28
Interest on INTOSAI accounts (see 6.3.3)	532.48	133.13
Bank charges, withholding tax on interest	-	-414.29
Total		93,390.08

6.3.6 Contribution to IJGA

In accordance with INTOSAI's Financial Regulations and Rules, 20% of INTOSAI's received revenue of EUR 75,043.43 (2018: EUR 72,936.00; membership contributions plus net interest), less bank charges and withholding tax on interest of EUR 383.61 (2018: EUR 382.00), is allocated to the International Journal of Government Auditing (IJGA). For 2019 an amount of EUR 74,659.82 (2018: EUR 74,555.00) was allocated.

Contribution to IJGA	Total	20%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2019 (see Annex IV.6)	332,059.59	66,411.92
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	42,625.06	8,525.01
Interest on INTOSAI accounts (see 6.3.3)	532.48	106,50
Bank charges, withholding tax on interest	-	-383.61
Total		74,659.82

6.3.7 Travel

In 2019, travel expenditure of EUR 56,068.55 (2018: EUR 48,123.00) was incurred for the following events:

- XXIII INCOSAI in Moscow, Russian Federation
- 72nd and 73rd meeting of the INTOSAI Governing Board in Moscow, Russian Federation
- 16th 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.

6.3.8 Translation

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 46,252.01 (2018: EUR 32,020.00) was incurred for 2019. This includes EUR 13,763.49 (2018: EUR 7,548.00) for translations into the Russian language (documents and website).

INTOSAI received donations from the SAI of the Russian Federation (see 6.3.2) according to Chapter III.A of the Financial Regulations and Rules of INTOSAI and Article 12, para 1 (b) of the Statutes of INTOSAI. The designated purpose of this donation is the introduction of Russian as an additional (non-official) language of INTOSAI according to a decision of the Governing Board in 2015. Russian has actually already been added to the INTOSAI website.

6.3.9 Contribution to Congress

In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's received revenue (membership contributions plus net interest), is allocated to the next congress host, the SAI of Brazil. For 2019 an amount of EUR 18,754.20 (2018: EUR 18,728.00) was allocated (see 6.2.12).

6.3.10 Contribution to IDI

In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's received revenue (membership contributions plus net interest), is allocated to the INTOSAI Development Initiative (IDI). For 2019 an amount of EUR 18,754.20 (2018: EUR 18,728.00) was allocated.

Contribution to IDI	Total	5%
Basis for contribution:	Balance in EUR	
Received contributions from INTOSAI members for 2019 (see Annex IV.6)	332,059.59	16,602.99
Received contributions from INTOSAI members for previous periods (see Annex IV.6)	42,625.06	2,131.25
Interest on INTOSAI accounts (see 6.3.3)	532.48	26.61
Withholding tax on interest for interest on INTOSAI accounts	-133.13	-6.65
Total		18,754.20

6.3.11 Other expenditure

Other expenditure of EUR 23,724.31 (2018: EUR 18,151.00) includes the following items for 2019:

	Balance in EUR
Depreciation	13,309.59
Bank charges	2,738.54
IT	2,187.65
Hospitality	1,807.17
Other expenditure	1,423.82
Rewards to staff	1,000.00
Expenditure from previous periods	763.14
Transport	251.80
Withholding tax on interest	133.13
Postage	99.89
Office supplies	9.58
Total	23,724.31

6.3.12 Surplus for the period

Total revenue of EUR 367,429.13 and total expenditure of EUR 331,603.17 result in a surplus of EUR 35,825.96 for the financial year 2019.

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 2019 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 (non-current liabilities)

Payables (non-current liabilities) increased to EUR 18,799.35 by EUR 18,756.35, the significant portion of which is the liability to the next congress host, the SAI of the Brazil (see 6.2.9 and 6.2.12). These liability will be transferred in the year 2022.

6.4.2 Decrease in payables (other current liabilities)

In 2019 payables (other current liabilities) decreased to EUR 129,160.24 by EUR 14,056.76. This is largely due to a reduction of the liability to the last congress host, the SAI of the Russian Federation (see 6.2.9).

6.4.3 Decrease in payables (membership contributions advance receipt)

As of 31 December 2019, advance payments from INTOSAI members decreased to EUR 5,809.16 by EUR 12,187.44.

6.4.4 Decrease in receivables (membership fees)

In 2019 a decrease of receivables for assessed membership fees (outstanding contributions, see Annex IV.6) to EUR 109,036.00 resulted in a difference of appr. EUR 22,928.00.

6.4.5 Increase of assets (infrastructure, intangible assets)

In 2019, an image video was produced, minor adjustments in the member database regarding Russian language services occurred and several software components for the relaunch of the INTOSAI website were purchased (intangible assets; see 6.2.8). Furthermore a Computer for

INTOSAI's website activities was purchased (infrastructure; see 6.2.7). In total an amount of EUR 55,783.73 was invested for assets which decreased the cash flow from investing activities.

6.4.6 Net increase in cash and cash equivalents

In total, the 2019 net cash flow from operating activities of EUR 61,703.99 reduced by the 2019 net cash flow from investing activities of EUR 56,011.46 results in a net increase in cash and cash equivalents of EUR 5,692.53 for 2019.

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

The comparison of budgeted and actual amounts for 2019 shows a slight negative deviation.

The budgeted surplus for the period of EUR 48,096.00 was decreased by appr. 25% to EUR 35,825.96.

Total revenue exceeded the budgeted amount of EUR 354,759.00 by a positive deviation of EUR 12,670.13 and resulted in EUR 367,429.13. The exceedance was primarily obtained to converting a liability of EUR 14,563.49 for the use of expenditures in connection to the introduction of Russian as an additional (non-official) language of INTOSAI to other revenue (see 6.3.2).

Total expenditure reached EUR 331,603.17, which equalled 108% of the budgeted amount (or EUR 24,940.17 higher). Due to exceptional high payments from members for outstanding membership assessments from previous years (see Annex IV.6), contributions to the Strategic Goals, to IJGA, to Congress and to IDI increased by EUR 25,201.30. Furthermore, translation expenditure for the Russian language of EUR 13,763.49 (see 6.3.8) was not budgeted for 2019. Also, the not budgeted substantial investments in the relaunch of the INTOSAI website resulted in an depreciation amount of EUR 5,040.08, which increased expenditures. On the other hand, expenditure for travel and bank charges, which was down by EUR 13,942.91, improved the result.

Annex IV.6 INTOSAI Members

AS OF 31 DECEMBER 2019				OUT- STANDING CONTR.	2019 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2019	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
1	Afghanistan	VII	0.007	12.00	459.00	447.00	12.00	12.00	
2	Albania	VII	0.008		459.00	459.00	0.00		
3	Algeria	V	0.138		2,665.00	2,665.00	0.00		
4	Andorra	VII	0.005		459.00	459.00	0.00		
5	Angola	VII	0.010		459.00	459.00	0.00	471.00	
6	Antigua-Barbuda	VII	0.002	939.50	459.00	0.00	459.00		
7	Argentina	V	0.915		2,665.00	2,665.00	0.00		
8	Armenia	VII	0.007		459.00	459.00	0.00		
9	Australia	IV	2.210		5,331.00	5,331.00	0.00	21.00	
10	Austria	V	0.677		2,665.00	2,665.00	0.00		
11	Azerbaijan	VII	0.049		459.00	459.00	0.00		
12	Bahamas	VII	0.018	20.00	459.00	439.00	20.00	20.00	
13	Bahrain	VI	0.050		672.00	672.00	0.00		
14	Bangladesh	VII	0.010		459.00	459.00	0.00	459.00	
15	Barbados	VII	0.007	459.00	459.00	0.00	459.00		
16	Belarus	VII	0.049		459.00	459.00	0.00		
17	Belgium	V	0.821		2,665.00	2,665.00	0.00		
18	Belize	VII	0.001	459.00	459.00	0.00	459.00	918.00	
19	Benin	VII	0.003		459.00	459.00	0.00		1,277.00
20	Bhutan	VII	0.001		459.00	459.00	0.00		
21	Bolivia	VII	0.016		459.00	459.00	0.00		
22	Bosnia Herzegovina	VII	0.012		459.00	459.00	0.00		
23	Botswana	VII	0.014	25.00	459.00	434.00	25.00	25.00	
24	Brazil	IV	2.948		5,331.00	5,331.00	0.00		
25	Brunei Darussalam	VII	0.025		459.00	459.00	0.00		
26	Bulgaria	VII	0.046		459.00	459.00	0.00		
27	Burkina Faso	VII	0.003		459.00	459.00	0.00		1,512.52
28	Burundi	VII	0.001		459.00	459.00	0.00		1,497.27
29	Cambodia	VII	0.006		459.00	459.00	0.00		
30	Cameroon	VII	0.013	2,184.38	459.00	0.00	459.00		
31	Canada	IV	2.734		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	13,207.82	459.00	0.00	459.00		
34	Chad	VII	0.004	918.00	459.00	0.00	459.00		
35	Chile	V	0.407		2,665.00	2,665.00	0.00		
36	China	II	12.005		17,783.00	17,783.00	0.00		
37	Colombia	V	0.288		2,665.00	2,665.00	0.00		
38	Congo	VII	0.006	3,536.00	459.00	0.00	459.00		
39	Congo Dem. Rep.	VII	0.010		459.00	459.00	0.00		
40	Cook Islands	VII	-	18.00	459.00	441.00	18.00		
41	Costa Rica	VI	0.062		672.00	672.00	0.00		16.00
42	Cote d'Ivoire	VII	0.013	17.00	459.00	442.00	17.00		
43	Croatia	VI	0.077		672.00	672.00	0.00		
44	Cuba	VI	0.080		672.00	672.00	0.00		
45	Cyprus	VII	0.036		459.00	459.00	0.00		
46	Czech Republic	V	0.311		2,665.00	2,665.00	0.00		
47	Denmark	V	0.554		2,665.00	2,665.00	0.00		
48	Djibouti	VII	0.001	6,696.88	459.00	0.00	459.00	459.00	
49	Dominica	VII	0.001	8.37	459.00	450.63	8.37	467.09	
50	Dominican Rep.	VI	0.053		672.00	672.00	0.00		3.00
51	ECA	II	-		17,783.00	17,783.00	0.00		
52	Ecuador	VI	0.080		672.00	672.00	0.00		25,67
53	Egypt	V	0.186		2,665.00	2,665.00	0.00		
54	El Salvador	VII	0.012		459.00	459.00	0.00		
55	Equat. Guinea	VII	0.016	13,207.82	459.00	0.00	459.00		
56	Eritrea	VII	0.001		459.00	459.00	0.00		
57	Estonia	VII	0.039		459.00	459.00	0.00		

AS OF 31 DECEMBER 2019				OUT- STANDING CONTR.	2019 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2019	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
				in EUR					
58	Eswatini (former Swaziland)	VII	0.002	459.00	459.00	0.00	459.00		
59	Ethiopia	VII	0.010		459.00	459.00	0.00	459.00	
60	Fiji	VII	0.003		459.00	459.00	0.00	18.00	2.00
61	Finland	V	0.421		2,665.00	2,665.00	0.00		
62	France	III	4.427		10,661.00	10,661.00	0.00		
63	Gabon	VII	0.015	1,377.00	459.00	0.00	459.00		
64	Gambia	VII	0.001		459.00	459.00	0.00	1,819.50	
65	Georgia	VII	0.008		459.00	459.00	0.00		
66	Germany	III	6.090		10,661.00	10,661.00	0.00		
67	Ghana	VII	0.015	459.00	459.00	0.00	459.00		
68	Greece	V	0.366		2,665.00	2,665.00	0.00		
69	Grenada	VII	0.001	7.99	459.00	451.01	7.99	1,362.00	
70	Guam	VII	-	17.00	459.00	442.00	17.00	459.00	
71	Guatemala	VII	0.036		459.00	459.00	0.00		
72	Guinea	VII	0.003		459.00	459.00	0.00		
73	Guinea Bissau	VII	0.001	8,164.53	459.00	0.00	459.00		
74	Guyana	VII	0.002		459.00	459.00	0.00		5.00
75	Haiti	VII	0.003	151.27	459.00	307.73	151.27	528.50	
76	Honduras	VII	0.009		459.00	459.00	0.00		
77	Hungary	V	0.206		2,665.00	2,665.00	0.00		
78	Iceland	VII	0.028		459.00	459.00	0.00		
79	India	V	0.834		2,665.00	2,665.00	0.00	2,664.64	0.36
80	Indonesia	V	0.543		2,665.00	2,665.00	0.00		
81	Iran	V	0.398	1.25	2,665.00	2,663.75	1.25	17,686.25	
82	Iraq	V	0.129	28.00	2,665.00	2,637.00	28.00	2,550.00	
83	Ireland	V	0.371		2,665.00	2,665.00	0.00		
84	Israel	V	0.490		2,665.00	2,665.00	0.00		
85	Italy	IV	3.307		5,331.00	5,331.00	0.00		
86	Jamaica	VII	0.008		459.00	459.00	0.00		
87	Japan	III	8.564		10,661.00	10,661.00	0.00		
88	Jordan	VII	0.021		459.00	459.00	0.00		
89	Kazakhstan	V	0.178		2,665.00	2,665.00	0.00		
90	Kenya	VII	0.024		459.00	459.00	0.00	10.00	
91	Kiribati	VII	0.001	17.00	459.00	442.00	17.00	474.00	
92	Korea	IV	2.267		5,331.00	5,331.00	0.00		
93	Kuwait	V	0.252		2,665.00	2,665.00	0.00		
94	Kyrgyzstan	VII	0.002		459.00	459.00	0.00		
95	Lao People's Democratic Republic	VII	0.005		459.00	459.00	0.00		
96	Latvia	VII	0.047		459.00	459.00	0.00		
97	Lebanon	VII	0.047	1.50	459.00	457.50	1.50	460.50	
98	Lesotho	VII	0.001		459.00	459.00	0.00	459.00	
99	Liberia	VII	0.001	0.11	459.00	458.89	0.11	24.77	
100	Libya	VII	0.030		459.00	459.00	0.00		
101	Liechtenstein	VII	0.009		459.00	459.00	0.00		
102	Lithuania	VI	0.071		672.00	672.00	0.00		
103	Luxembourg	VI	0.067		672.00	672.00	0.00		
104	Madagascar	VII	0.004	464.39	459.00	0.00	459.00	477.38	
105	Malawi	VII	0.002	459.00	459.00	0.00	459.00		
106	Malaysia	V	0.341		2,665.00	2,665.00	0.00		
107	Maldives	VII	0.004		459.00	459.00	0.00		
108	Mali	VII	0.004	1,952.97	459.00	0.00	459.00		
109	Malta	VII	0.017		459.00	459.00	0.00		
110	Marshall Islands	VII	0.001		459.00	459.00	0.00	450.27	2.55
111	Mauritania	VII	0.002	3,400.76	459.00	0.00	459.00		
112	Mauritius	VII	0.011		459.00	459.00	0.00		
113	Mexico	IV	1.292		5,331.00	5,331.00	0.00		20.00
114	Micronesia	VII	0.001	6.52	459.00	452.48	6.52	24.08	
115	Moldova	VII	0.003		459.00	459.00	0.00		
116	Monaco	VII	0.011		459.00	459.00	0.00		

AS OF 31 DECEMBER 2019				OUT- STANDING CONTR.	2019 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members	Contri- bution group	% of UN Budget 2019	TOTAL	Assessment	Payments	Outstanding	Payments	Advance	
			in EUR						
117	Mongolia	VII	0.005		459.00	459.00	0.00	10.00	
118	Montenegro	VII	0.004		459.00	459.00	0.00		
119	Morocco	VI	0.055	418.08	672.00	253.92	418.08	334.88	
120	Mozambique	VII	0.004	459.00	459.00	0.00	459.00		
121	Myanmar	VII	0.010	15.00	459.00	444.00	15.00	15.00	
122	Namibia	VII	0.009		459.00	459.00	0.00		
123	Nauru	VII	0.001	28.35	459.00	430.65	28.35	26.11	
124	Nepal	VII	0.007		459.00	459.00	0.00		129.70
125	Netherlands	IV	1.236		5,331.00	5,331.00	0.00		
126	Netherlands Antilles	VII	-		459.00	459.00	0.00	10.00	
127	New Zealand	V	0.291		2,665.00	2,665.00	0.00		
128	Nicaragua	VII	0.005		459.00	459.00	0.00		
129	Niger	VII	0.002	8,483.36	459.00	0.00	459.00	3,840.46	
130	Nigeria	V	0.250	12,407.00	2,665.00	0.00	2,665.00		
131	North Macedonia (Republic)	VII	0.007		459.00	459.00	0.00		
132	Norway	V	0.754		2,665.00	2,665.00	0.00		
133	Oman	V	0.115		2,665.00	2,665.00	0.00		
134	Pakistan	V	0.115	141.15	2,665.00	2,523.85	141.15	30.00	
135	Palau	VII	0.001	25.98	459.00	433.02	25.98	22.49	
136	Palestine	VII	-		459.00	459.00	0.00		
137	Panama	VII	0.045		459.00	459.00	0.00		17.28
138	Papua New Guinea	VII	0.010	477.00	459.00	0.00	459.00		
139	Paraguay	VII	0.016		459.00	459.00	0.00		
140	Peru	V	0.152		2,665.00	2,665.00	0.00		
141	Philippines	V	0.205		2,665.00	2,665.00	0.00		329.45
142	Poland	V	0.802		2,665.00	2,665.00	0.00		
143	Portugal	V	0.350		2,665.00	2,665.00	0.00		
144	Puerto Rico	VII	-		459.00	459.00	0.00	10.00	5.00
145	Qatar	V	0.282		2,665.00	2,665.00	0.00		
146	Romania	V	0.198		2,665.00	2,665.00	0.00		
147	Russian Federation	IV	2.405		5,331.00	5,331.00	0.00		
148	Rwanda	VII	0.003		459.00	459.00	0.00		
149	Samoa	VII	0.001	12.00	459.00	447.00	12.00	18.00	
150	São Tomé and Príncipe	VII	0.001		459.00	459.00	0.00	98.00	
151	Saudi Arabia	IV	1.172		5,331.00	5,331.00	0.00		
152	Senegal	VII	0.007	9.79	459.00	449.21	9.79	17.00	
153	Serbia	VII	0.028		459.00	459.00	0.00		
154	Seychelles	VII	0.002		459.00	459.00	0.00		
155	Sierra Leone	VII	0.001		459.00	459.00	0.00		
156	Singapore	V	0.485		2,665.00	2,665.00	0.00		
157	Slovakia	V	0.153		2,665.00	2,665.00	0.00		
158	Slovenia	VI	0.076		672.00	672.00	0.00		
159	Solomon Islands	VII	0.001		459.00	459.00	0.00		
160	Somalia	VII	0.001	12,924.11	459.00	0.00	459.00		
161	South Africa	V	0.272		2,665.00	2,665.00	0.00		
162	South Sudan	VII	0.006		459.00	459.00	0.00	458.99	
163	Spain	IV	2.146		5,331.00	5,331.00	0.00		
164	Sri Lanka	VII	0.044		459.00	459.00	0.00		
165	St. Kitts and Nevis	VII	0.001		459.00	459.00	0.00		
166	St. Lucia	VII	0.001	472.82	459.00	0.00	459.00		
167	St. Vincent and the Grenadines	VII	0.001	14,19	459.00	444.81	14.19	13.87	
168	Sudan	VII	0.010	459.00	459.00	0.00	459.00		
169	Suriname	VII	0.005	918.00	459.00	0.00	459.00		
170	Sweden	V	0.906		2,665.00	2,665.00	0.00		
171	Switzerland	IV	1.151		5,331.00	5,331.00	0.00		
172	Syrian Arab Republic	VII	0.011	2,685.89	459.00	0.00	459.00		
173	Tajikistan	VII	0.004		459.00	459.00	0.00		
174	Tanzania	VII	0.010	8.71	459.00	450.29	8.71	13.73	
175	Thailand	V	0.307		2,665.00	2,665.00	0.00		
176	Timor-Leste	VII	0.002		459.00	459.00	0.00	10.55	891.36

AS OF 31 DECEMBER 2019				OUT- STANDING CONTR.	2019 CURRENT YEAR SITUATION			PREVIOUS YEARS	FOLLOWING YEARS
Members		Contri- bution group	% of UN Budget 2019	TOTAL	Assessment	Payments	Outstanding	Payments	Advance
				in EUR					
177	Togo	VII	0.002	476.00	459.00	0.00	459.00		
178	Tonga	VII	0.001	18.00	459.00	441.00	18.00	18.00	
179	Trinidad and Tobago	VII	0.040		459.00	459.00	0.00		
180	Tunisia	VII	0.025		459.00	459.00	0.00	459.00	
181	Turkey	IV	1.371		5,331.00	5,331.00	0.00		
182	Tuvalu	VII	0.001		459.00	459.00	0.00	3,032.00	
183	Uganda	VII	0.008		459.00	459.00	0.00	459.00	
184	Ukraine	VI	0.057		672.00	672.00	0.00		
185	United Arab Emirates	V	0.616		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	0.087		672.00	672.00	0.00	16.00	75.00
189	Vanuatu	VII	0.001		459.00	459.00	0.00	918.00	
190	Vatican	VII	-		459.00	459.00	0.00		
191	Venezuela	V	0.728	7,976.36	2,665.00	0.00	2,665.00		
192	Viet Nam	VI	0.077		672.00	672.00	0.00		
193	Yemen	VII	0.010	499.00	459.00	0.00	459.00		
194	Zambia	VII	0.009	938.00	459.00	0.00	459.00		
195	Zimbabwe	VII	0.005	459.00	459.00	0.00	459.00		
	Associated Members								
196	AISCCUF	V	-		2,665.00	2,665.00	0.00		
197	CPLP	V	-	14.15	2,665.00	2,650.85	14.15		
198	IIA	V	-	20.00	2,665.00	2,645.00	20.00		
199	UEMOA	V	-		2,665.00	2,665.00	0.00	15.00	
200	World Bank	V	-		2,665.00	2,665.00	0.00		
	TOTAL			109,036.00	351,757.00	332,059.59	19,697.41	42,625.06	5,809.16