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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 2021

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 2021 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 2021

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 INTOSAI’s operations in 2021

The work of INTOSAI and its member SAIs in 2021 was, to a large extent, still influenced by the COVID-19 pandemic. After a transition period in 2020, however, INTOSAI’s operations in 2021 continued seamlessly in a virtual mode. All meetings of INTOSAI’s organs and working bodies could be organized as planned and were held remotely. This also included the 25th UN/INTOSAI Symposium, which was held virtually from 28 to 30 June 2021 and revolved around the topic “Working during and after the pandemic: building on the experience of Supreme Audit Institutions (SAIs) for strengthening effective institutions and achieving sustainable societies”. It was organized, in accordance with the long-standing tradition, jointly by the INTOSAI General Secretariat and the United Nations (UN) Department of Economic and Social Affairs and was attended by almost 300 representatives of SAIs and international organizations such as the World Bank, the Institute of Internal Auditors, the International Budget Partnership and the UN Office on Drugs and Crime. The outcome document of the event – the “Conclusions and Recommendations” – contains the most important findings, which are to serve as important guidelines for the future approach and cooperation of SAIs when it comes to the auditing of crisis management and the development of resilient institutions.

The 75th meeting of the Governing Board of INTOSAI was also held in a remote format. It took place on 23 November 2021 and was attended by 130 representatives of the 20 member SAIs of the Governing Board. The safeguarding of INTOSAI’s operations as well as projects regarding digitalized capacity building, education and knowledge sharing were some of the core themes discussed at this meeting.

The main decisions taken by the Governing Board members were the following:

- Approval of the concept note of the Supervisory Committee on Emerging Issues on the establishment of the “Task Force on Health and Social Care Audit”
- Approval of the creation of a task force under the Policy, Finance and Administration Committee – co-chaired by the INTOSAI General Secretariat and the SAI of Brazil – to update INTOSAI’s communication strategy and provide guidance on the use of websites and the INTOSAI brand

- Approval of the Rules of Procedure for INCOSAI XXIV
- Admittance of the SAI of Uzbekistan as a Full Member of INTOSAI
- Admittance of the SAI of the Northern Mariana Islands as an Affiliate Member of INTOSAI
- Adoption of the proposal to present the SAI of Egypt to INCOSAI XXIV as the candidate of the INTOSAI Governing Board for hosting INCOSAI XXV in 2025
- Approval of the endorsement version of GUID 2900
- Taking note of the draft ISSAI 150 “Auditor Competence” and the accompanying GUIDs 1950 and 1951
- Approval of GUID 5330 “Guidance on Auditing Disaster Management” and GUID 5320 “Guidance on Performance Audit of Privatization”
- Taking note of the concept of establishing the Forum of Jurisdictional Supreme Audit Institutions as a working group of the KSC
- Approval of the creation of an INTOSAI-wide award for excellence in capacity building in honour of Kimi Makwetu
- Approval of the production of a concise INTOSAI Strategic Plan 2023–2028, the retaining of the existing four-goal structure and the renaming of the crosscutting priorities to “organizational priorities”

II.3 Promoting SAI independence

In the light of the findings of the “Global SAI Stocktaking Report 2020”, which was published by the INTOSAI Development Initiative (IDI) in September 2021 and shows that SAIs are still facing considerable challenges and threats as regards their independence, INTOSAI has stepped up its initiatives to advocate for and support the independence of SAIs. This includes the following:

- The “Task Force Independence Ambassador”, which was established by the INTOSAI-Donor Steering Committee and is composed of representatives of the INTOSAI General Secretariat, IDI, the SAIs of the United States of America and of Saudi Arabia, the Swiss State Secretariat for Economic Affairs (SECO) and the World Bank, nominated Right Honourable Helen Clark as IDC Goodwill Ambassador for SAI Independence to provide INTOSAI with an influential voice to bring the issue of SAI independence on the global policy agenda, to raise awareness and to help mobilize support.
- IDI developed the “SAI Independence Rapid Advocacy Mechanism” (SIRAM) – a four-stages mechanism that aims to help INTOSAI and the donor community to deliver timely and effective responses to political developments or legal reforms that may negatively affect the independence of a SAI. Since 2019, 11 requests have been processed by IDI through SIRAM.

- The SAI Independence Resource Centre (SIRC) developed by IDI features resource kits, publications and supporting material on SAI independence.

II.4 Reviewing the implementation of the SDGs

Another priority of INTOSAI has been to foster the contribution of SAIs to the implementation of the UN Sustainable Development Goals (SDGs). 2021 featured several high-level events organized by the UN and INTOSAI, in which INTOSAI representatives took part:

- the SDG 16 Conference, which was held virtually from 28 to 30 April 2021 and was organized jointly by the UN Department of Economic and Social Affairs, the International Development Law Organization and the Government of Italy;
- the virtual meeting of the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators in March 2021, which focused on the exchange of experiences on SDG audits related to SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth);
- the UN High-Level Political Forum on Sustainable Development, which was organized under the heading “Sustainable and resilient recovery from the COVID-19 pandemic that promotes the economic, social and environmental dimensions of sustainable development” and which focused on the implementation of SDG 3 (Good Health and Well-Being), SDG 10 (Reduced Inequalities), SDG 16 (Peace, Justice and Strong Institutions) and SDG 17 (Partnerships for the Goals).

II.5 INCOSAI XXIV in 2022

INCOSAI XXIV is scheduled to take place as an in-person event in Rio de Janeiro, Brazil, from 7 to 11 November 2022 with the following two main themes:

- Theme I: “The work of Supreme Audit Institutions in the context of public calamity” (Theme Chair: SAI of the United States of America)
- Theme II: “Global voice, global outcome, far reaching impact” (Theme Chair: SAI of Brazil)

INCOSAI XXIV will provide the framework for taking major decisions for the upcoming three years, among others

- the adoption of the next budget of INTOSAI 2023–2025,
- the adoption of the next Strategic Plan of INTOSAI 2023–2028,
- the adoption of suggested amendments to the INTOSAI Statutes,
- the election of the INTOSAI external auditors for the next budget period,
- the election of the representatives of four INTOSAI Regional Organizations in the Governing Board for the period 2023–2028.

II.6 Audit of the 2020 financial statements of INTOSAI

In spring 2021, the SAIs of Lithuania and Jamaica carried out a remote audit of the 2020 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 carrying out this remote audit together with the audit of the 2019 financial statements, which, due to the COVID-19-related travel restrictions, could not be audited as envisaged in March 2020 and the audit of which had to be postponed to 2021.

II.7 INTOSAI Circular 83

The INTOSAI Circular 83 gives a detailed overview of INTOSAI's activities in 2021. It is available on the INTOSAI website at: <https://www.intosai.org/documents/protected-area-login>



III. Independent Auditor’s Report — May 31, 2022

To the General Secretariat of INTOSAI

Opinion

We have audited the financial statements of INTOSAI for the year ending 31 December 2021, 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, 2021, 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

As a result of the COVID-19 pandemic and the lockdown situation, in 2021 we were 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 2021

IV.1 Statement of Financial Position

as of 31 December 2021 in EUR

	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	6.2.1	967,072.41	1,013,046.77
Receivables	6.2.2	28,931.70	127,245.02
Prepayments	6.2.3	1,392.94	1,101.79
Fixed deposit accounts	6.2.4	0.00	300,000.00
Total current assets		997,397.05	1,441,393.58
Non-current assets			
Property, plant and equipment	6.2.5	17,628.11	25,945.89
Intangible assets	6.2.6	15,952.94	35,266.44
Total non-current assets		33,581.05	61,212.33
TOTAL ASSETS		1,030,978.10	1,502,605.91
LIABILITIES			
Current liabilities			
Other current liabilities	6.2.7	257,088.24	430,857.17
Short-term provisions	6.2.8	6,082.67	5,438.67
Membership contributions advance receipt	6.2.9	21,596.19	25,724.47
Total current liabilities		284,767.10	462,020.31
Non-current liabilities			
Other non-current liabilities	-	0.00	36,823.16
Total non-current liabilities		0.00	36,823.16
TOTAL LIABILITIES		284,767.10	498,843.47
NET ASSETS		746,211.00	1,003,762.44
NET ASSETS/EQUITY			
Accumulated surplus from previous years	-	1,003,762.44	1,302,166.96
Deficit/Surplus for the period	6.3.14	-257,551.44	-298,404.52
TOTAL NET ASSETS/EQUITY		746,211.00	1,003,762.44

IV.2 Statement of Financial Performance

for the financial year ended 31 December 2021 in EUR

	Notes	2021	2020
REVENUE			
Contributions			
Revenue from assessed contributions	6.3.1 / Annex IV.6	379,196.00	379,196.00
Other revenue			
Other revenue	6.3.2	34,332.09	32,066.47
Interest on INTOSAI accounts	6.3.3	31.67	250.71
TOTAL REVENUE		413,559.76	411,513.18
EXPENDITURE			
Contribution to IDI	6.3.12	-18,796.36	-18,068.96
Contribution to Congress	6.3.11	-18,796.36	-18,068.96
Contribution to IJGA	6.3.8	-74,886.41	-71,976.78
Contribution to Strategic Goals	6.3.7	-93,567.82	-89,930.78
Rewards to staff	-	-3,300.00	-1,500.00
Depreciation	6.2.5/6	-30,580.28	-24,041.76
Travel	6.3.13	-748.31	-1,109.46
Postage	-	0.00	0.00
IT	-	-7,908.65	-8,562.04
Translation	6.3.9	-53,114.68	-49,924.72
Interpretation	6.3.9	-31,260.00	-9,122.40
Office supplies	-	-237.14	-194.69
Printing	-	-1,000.00	0.00
Technical literature	-	0.00	0.00
Hospitality	-	-1,968.61	-1,262.63
Bank charges	-	-10,351.24	-3,404.80
Other expenditure/Miscellaneous	-	-394.45	0.00
Transport	-	-74.50	-125.00
Training for staff	-	0.00	0.00
Conference Service	-	-28,152.00	-10,955.16
Withholding tax on interest	-	-7.92	-62.68
Expenditure from previous periods	-	-186.69	-1,606.93
Exchange rate loss	-	-92.75	0.00
Provision for contributions (funds allocation)	6.3.5	-101,401.34	0.00
Grants (funds allocation)	6.3.6	-194,285.69	-399,999.95
TOTAL EXPENDITURE	6.3.4	-671,111.20	-709,917.70
DEFICIT/SURPLUS FOR THE PERIOD	6.3.14	-257,551.44	-298,404.52

IV.3 Statement of Changes in Net Assets/Equity

for the financial year ended 31 December 2021 in EUR

	Notes	2021	2020
NET ASSETS/EQUITY			
Balance as at 1 January (accumulated surpluses from previous years)	-	1,003,762.44	1,302,166.96
Deficit (-) /Surplus (+) for the period	6.3.14	-257,551.44	-298,404.52
BALANCE AS AT 31 DECEMBER (ACCUMULATED SURPLUS)		746,211.00	1,003,762.44

IV.4 Cash Flow Statement

for the financial year ended 31 December 2021 in EUR

CASH FLOW FROM OPERATING ACTIVITIES	Notes	2021	2020
DEFICIT/SURPLUS FROM ORDINARY ACTIVITIES	6.3.14	-257,551.44	-298,404.52
Non-cash movements			
Depreciation	IV.5 / 6.2.5 / 6.2.6	+30,580.28	+24,041.76
Increase (+) / Decrease (-) in payables (non-current liabilities)	6.4.1	-36,823.16	+18,023.81
Increase (+) / Decrease (-) in payables (current liabilities)	6.4.2	-173,768.93	+301,696.93
Increase (+) / Decrease (-) in payables (membership contributions advance receipt)	6.4.3	-4,128.28	+19,915.31
Increase in payables (short-term provisions)	-	+644.00	+236.00
Increase (-) / Decrease (+) in other current assets (Prepayments)	-	-291.15	+109.33
Increase (-) / Decrease (+) in receivables	6.4.4	+98,108.64	-18,004.34
Decrease in receivables (other receivables - current)	-	+204.68	+26.27
Increase (-) / Decrease (+) in receivables (other receivables - non-current)	-	0.00	+90.31
NET CASH FLOW FROM OPERATING ACTIVITIES		-343,025.36	47,730.86
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of plant and equipment (infrastructure)	6.4.5	-1,749.00	-27,133.35
Purchase of plant and equipment (intangible assets)	6.4.5	-1,200.00	-6,912.00
Increase in other current assets (bank accounts)	6.2.4/6.4.6	+300,000.00	+900,323.73
NET CASH FLOW FROM INVESTING ACTIVITIES		+297,051.00	866,278.38
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS	6.4.7	-45,974.36	+914,009.24
Cash and cash equivalents as at 1 January	-	1,013,046.77	99,037.53
CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER		967,072.41	1,013,046.77

IV.5 Statement of Comparison of Budgeted and Actual Amounts

for the financial year ended 31 December 2021 in EUR

	Notes	Budgeted Amounts	Actual Amounts	Difference
REVENUE				
Contributions				
Revenue from assessed contributions	6.3.1	378,702.00	379,196.00	+494.00
Other revenue				
Other revenue	6.3.2	5,000.00	34,332.09	+29,332.09
Interest on INTOSAI accounts	6.3.3	400.00	31,67	-368.33
Release of funds	-	17,000.00	0.00	-17,000.00
TOTAL REVENUE		401,102.00	413,559.76	+12,457.76
EXPENDITURE				
Contribution to IDI	6.3.12	-16,852.00	-18,796.36	-1,944.36
Contribution to Congress	6.3.11	-16,852.00	-18,796.36	-1,944.36
Contribution to IJGA	6.3.8	-67,409.00	-74,886.41	-7,477.41
Contribution to Strategic Goals	6.3.7	-84,262.00	-93,567.82	-9,305.82
Rewards to staff	-	-3,300.00	-3,300.00	0.00
Depreciation	6.2.5/6	-18,000.00	-30,580.28	-12,580.28
Travel	6.3.13	-117,000.00	-748.31	+116,251.69
Postage	-	-600.00	0.00	+600.00
IT	-	-5,500.00	-7,908.65	-2,408.65
Translation	6.3.9	-47,500.00	-53,114.68	-5,614.68
Interpretation	6.3.9	-35,000.00	-31,260.00	+3,740.00
Office supplies	-	-1,100.00	-237.14	+862.86
Printing	-	0.00	-1,000.00	-1,000.00
Technical literature	-	-150.00	0.00	+150.00
Hospitality	-	-13,000.00	-1,968.61	+11,031.39
Bank charges	-	-3,140.00	-10,351.24	-7,211.24
Other expenditure/Miscellaneous	-	-5,000.00	-394.45	+4,605.55
Transport	-	-1,500.00	-74,50	+1,425.50
Training for staff	-	-300.00	0.00	+300.00
Conference Service	-	-10,000.00	-28,152.00	-18,152.00
Withholding tax on interest	-	-100.00	-7.92	+92.08
Expenditure from previous periods	-	-1,000.00	-186.69	+813.31
Exchange rate loss		0.00	-92.75	-92.75
Provision for contributions (funds allocation)	6.3.5	0.00	-101,401.34	-101,401.34
Grants (funds allocation)	6.3.6	0.00	-194,285.69	-194,285.69
TOTAL EXPENDITURE	6.3.4	-447,565.00	-671,111.20	-223,546.20
DEFICIT FOR THE PERIOD	6.3.5	-46,463.00	-257,551.44	-211,088.44

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 2021 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:

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. 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 2021, 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	2021	2020	
	Balance in EUR		
Cash at hand	385.84	258.17	-
Current account (maturing daily)	966,686.57	1,012,788.60	Main account for receiving contribution payments and current payments
Total	967,072.41	1,013,046.77	

6.2.2 Receivables – current assets

As at 31 December 2021, accounts receivable from membership contributions (non-exchange transactions) from 63 INTOSAI members amounted to EUR 130,333.04 (2020: 67 INTOSAI members; EUR 127,040.34). Ten INTOSAI members owe about 73% (2020: appr. 70%) of this amount and

further eleven INTOSAI members owe between EUR 1,000.00 and appr. EUR 3,700.00 (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 101,401.34 for 2021 (2020: EUR 0.00).

As at 31 December	2021	2020
	Balance in EUR	
Assessed contributions full members (current year)	28,924.69	35,109.89
Assessed contributions full members (previous years) ¹	101,401.34	89,041.45
Assessed contributions full members	130,326.03	124,151.34
Assessed contributions associate members	7.01	2,889.00
Total (assessed contributions members)	130,333.04	127,040.34
Provision for contributions ²	-101,401.34	0.00
Other receivables	0.00	204.68
Total receivables	28,931.70	127,245.02

6.2.3 Prepayments – current assets

According to the principle of accrual accounting, prepayments for credit card fees, travel insurances, the INTOSAI website domain fee and a software license fee were entered and accrued at EUR 1,392.94 in 2021 (2020: EUR 1,101.79).

6.2.4 Fixed deposit accounts – current assets

As at 31 December 2021, INTOSAI ceased to have fixed deposit accounts (the deposit held in 2020 amounted to EUR 300,000.00). In 2021, the decrease of deposits in fixed deposit accounts compared to 2020 was due to the expiry of the last fixed deposit account held at OeBFA (Austrian Treasury) in March 2021. The said deposit was transferred to INTOSAI’s current bank account (see 6.2.1).

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

² 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 2021, a teleprompter device was purchased. Its corresponding depreciation started in 2021.

	2021	2020
Property, plant and equipment	Balance in EUR	
Opening balance	25,945.89	1,658.73
Additions	+1,749.00	+27,133.35
Disposals	-	-
Depreciations (as per Statement of Financial Performance)	-10,066.78	-2,846.19
Revaluations (net)	-	-
Closing balance (as per Statement of Financial Position)	17,628.11	25,945.89
Sum of revaluation surpluses	-	-
Sum of revaluation deficits	-	-
Gross carrying amount	32,504.78	30,755.78
Accumulated amortization/depreciation	-14,876.67	-4,809.89
Net carrying amount	17,628.11	25,945.89

6.2.6 Intangible assets – non-current assets

In 2021, the server software had to be updated. This item was added to the balance.

	2021	2020
Intangible assets	Balance in EUR	
Opening balance	35,266.44	49,550.01
Additions	+1,200.00	+6,912.00
Disposals	-	-
Depreciations (as per Statement of Financial Performance)	-20,513.50	-21,195.57
Revaluations (net)	-	-
Closing Balance (as per Statement of Financial Position)	15,952.94	35,266.44
Sum of revaluation surpluses	-	-
Sum of revaluation deficits	-	-
Gross carrying amount	88,419.41	87,219.41
Accumulated amortization/depreciation	-72,466.47	-51,952.97
Net carrying amount	15,952.94	35,266.44

6.2.7 Other current liabilities – current liabilities

Liability to	2021	2020
	Balance in EUR	
INTOSAI members (PFAC grant)	22,857.14	239,999.95
Special purpose: voluntary internal funding (Russian language)	74,698.19	80,286.94
Strategic Goal 1 (PSC)	89,572.84	62,543.79
Next congress host (2022)	55,619.52	0.00
Strategic Goals 2, 3 and 4 (CBC, KSC, PFAC)	5,557.48	23,763.86
IJGA (International Journal of Government Auditing)	4,478.18	19,043.26
IDI (INTOSAI Development Initiative)	1,194.30	4,835.56
Other liabilities	3,110.59	383.81
Total	257,088.24	430,857.17

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 is a unique measure taken by INTOSAI to offer assistance against the background of the global emergency. By end-2021, EUR 22,857.14 had not been transferred yet.

Voluntary internal funding (Russian language): In 2021, INTOSAI received a voluntary subsidy of EUR 26,120.00 from the SAI of the Russian Federation with a designated purpose. An amount of EUR 80,286.94 was already available from transfers from the years before. During the financial year 2021, expenditure of EUR 31,708.75 was incurred for translations. In total, an amount of EUR 74,698.19 is 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 89,572.84.

Next congress host (2022): In accordance with INTOSAI's Financial Regulations and Rules, 5% of INTOSAI's revenue (membership fees and net interest) is allocated to the next congress host, the SAI of Brazil. For 2019 and 2020, EUR 18,754.20 and EUR 18,068.96 were allocated respectively. For 2021, an amount of EUR 18,796.36 was added. In total an amount of EUR 55,619.52 will be transferred in 2022 (current liability).

	2021		2020	
	Total	5%	Total	5%
Other Current Liability to Next Congress Host				
Basis for liability:	Balance in EUR			
Received contributions from INTOSAI members for 2021	350,264.30	17,513.23	341,197.11	17,059.84
Received contributions from INTOSAI members for previous periods	25,639.00	1,281.95	19,994.55	999.72
Interest on INTOSAI accounts (see 6.3.3)	31.67	1.58	250.71	12.54
Withholding tax on interest for interest on INTOSAI accounts	-7.92	-0.40	-62.68	-3.14
Total		18,796.36		18,068.96
Liability to next congress host from 2019 and 2020		+36,823.16		
Total (2019 + 2020 + 2021)		55,619.52		

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 2021.

Other liabilities as at 31 December 2021 amounting to EUR 3,110.59 (2020: EUR 383.81) concern unsettled payments for expenditures arising from the activities of the General Secretariat.

6.2.8 Short-term provisions – current liabilities

Provisions of EUR 6,082.67 (2020: EUR 5,438.67) have been made for payments expected for and incurred in the financial year 2021 (translations of the Circular of the 75th Governing Board meeting, printing expenditure for the 25th UN/INTOSAI Symposium as well as an invoice for foreseeable IT-services).

6.2.9 Membership contributions advance receipt – current liabilities

Advance receipts of membership contributions accrued as at 31 December 2021 in the amount of EUR 21,596.19 (2020: EUR 25,724.47) consisted exclusively of membership contributions received in 2021 or earlier for 2022 and subsequent years (see Annex IV.6).

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 2021 is based on the UN scale of assessments for the year 2021. The UN scale of assessments is available on the UN website at <http://undocs.org/en/ST/ADM/SER.B/1023>.

The amount of EUR 379,196.00 represents INTOSAI's assessment for 201 INTOSAI members for 2021 (see Annex IV.6), of which EUR 364,851.00 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 2021.

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 31,708.75 (2020: EUR 31,901.72) was converted into revenue according to referring expenditure for 2021 (see 6.2.7).

Other revenue of EUR 2,623.34 (2020: EUR 164.75) was generated owing to a payment from an insurance provider and a release of a provision from 2020.

6.3.3 Interest on INTOSAI accounts

Gross interest revenue from the fixed deposit account at OeBFA (Austrian Treasury) amounted to EUR 31.67 (2020: EUR 250,71) in the financial year 2021 (January – March), resulting in net interest revenue of EUR 23.75 (2020: EUR 188.03) after deduction of EUR 7.92 (2020: EUR 62.68) 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 amounted to EUR 671,111.20 (2020: EUR 709,917.70). The main groups of expenditure are listed in the following table:

Groups of Expenditure	2021				2020	
	Balance in EUR	Percentage (rounded)	Balance in EUR	Percentage (rounded)	Balance in EUR	Percentage (rounded)
Provision for contributions (funds allocation)	101,401.34	15.1%	101,401.34	15.1%	0.0	0.0%
Grants (funds allocation)	194,285.69	28.9%	Transfers: 400,332.64	Transfers: 59.7%	399,999.95	56.3%
Contribution to Strategic Goals	93,567.82	13.9%			89,930.78	12.7%
Contribution to IJGA	74,886.41	11.2%			71,976.78	10.1%
Contribution to Congress	18,796.36	2.8%			18,068.96	2.5%
Contribution to IDI	18,796.36	2.8%			18,068.96	2.5%
Translation/Interpretation	84,374.68	12.6%	Operations: 169,377.22	Operations: 25.2%	59,047.12	8.3%
Other expenditure	84,254.23	12.6%			51,715.69	7.3%
Travel	748.31	0.1%			1,109.46	0.2%
Total	671,111.20	100%			709,917.70	100%

6.3.5 Provision for contribution (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 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 now³ in the Statement of Financial Position under Receivables – current

³ This one-time effect for 2021 reduces INTOSAI's result of the Statement of Financial Performance compared to previous years and results from adhering to the principle of caution as mentioned above.

assets (provision) as an offsetting item and in the Statement of Financial Performance as an expenditure. For 2021, the amount reached EUR 101,401.34 (see also Annex IV.6).

6.3.6 Grants (funds allocation)

In this unique effort, 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. Each selected SAI was eligible to receive a maximum of EUR 20,000.00. Over the course of the program, INTOSAI awarded a total of EUR 594,285.64 to 52 SAIs (EUR 11,428.57 each; 2020: 35 SAIs, 2021: 17 SAIs), which equals more than one-quarter of INTOSAI's member SAIs.

In 2021, the expenditure amount of EUR 194,285.69 was awarded to member SAIs (funds allocation).

6.3.7 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 2021, an amount of EUR 93,567.82 (2020: EUR 89,930.78) was allocated.

Contribution to Strategic Goals	2021		2020	
	Total	25%	Total	25%
Basis for liability:	Balance in EUR			
Received contributions from INTOSAI members for 2021	350,264.30	87,566.08	341,197.11	85,299.28
Received contributions from INTOSAI members for previous periods	25,639.00	6,409.80	19,994.55	4,998.50
Interest on INTOSAI accounts (see 6.3.3)	31.67	7.92	250.71	62.69
Bank charges, withholding tax on interest	-	-415.98	-	-429.69
Total		93,567.82		89,930.78

6.3.8 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 300.58 (2020: EUR 311,55), is allocated to the International Journal of Government Auditing (IJGA). For 2021, an amount of EUR 74,886.41 (2020: EUR 71,976.78) was allocated.

	2021		2020	
	Total	20%	Total	20%
Contribution to IJGA				
Basis for liability:	Balance in EUR		Balance in EUR	
Received contributions from INTOSAI members for 2021	350,264.30	70,052.86	341,197.11	68,239.39
Received contributions from INTOSAI members for previous periods	25,639.00	5,127.80	19,994.55	3,998.81
Interest on INTOSAI accounts (see 6.3.3)	31.67	6.33	250.71	50.13
Bank charges, withholding tax on interest	-	-300.58	-	-311.55
Total		74,886.41		71,976.78

6.3.9 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 53,114.68 (2020: EUR 49,924.72) was incurred for 2021.

For interpretation, expenditure of EUR 31,260.00 was incurred for 2021 (2020: EUR 9,122.40).

6.3.10 Other expenditure

Other expenditure of EUR 84,254.23 (2020: EUR 51,715.69) includes the following items for 2021:

	2021	2020
	Balance in EUR	
Depreciation	30,580.28	24,041.76
Conference service	28,152.00	10,955.16
IT	7,908.65	8,562.04
Bank charges	10,351.24 ⁴	3,404.80 ⁵
Expenditure from previous periods	186.69	1,606.93
Rewards to staff	3,300.00	1,500.00
Hospitality	1,968.61	1,262.63
Office supplies	237.14	194.69
Transport	74.50	125.00
Withholding tax on interest	7.92	62.68
Other expenditure	394.45	0.00
Printing	1,000.00	0.00
Exchange rate loss	92.75	0.00
TOTAL	84,254.23	51,715.69

⁴ For 2021, the amount includes EUR 4,480.00 for transfers according to the PFAC grant.

⁵ For 2020, the amount includes EUR 847.00 for transfers according to the PFAC grant.

6.3.11 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 Brazil. For 2021 an amount of EUR 18,796.36 (2020: EUR 18,068.96) was allocated (see 6.2.7).

6.3.12 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 2021 an amount of EUR 18,796.36 (2020: EUR 18,068.96) was allocated.

	2021		2020	
	Total	5%	Total	5%
Contribution to IDI				
Basis for liability:	Balance in EUR			
Received contributions from INTOSAI members for 2021	350,264.30	17,513.23	341,197.11	17,059.84
Received contributions from INTOSAI members for previous periods	25,639.00	1,281.95	19,994.55	999.72
Interest on INTOSAI accounts (see 6.3.3)	31.67	1.58	250.71	12.54
Withholding tax on interest for interest on INTOSAI accounts	7.92	-0.40	-	-3.14
Total		18,796.36		18,068.96

6.3.13 Travel

Due to the global COVID-19 pandemic, all meetings abroad had to be cancelled or rearranged as virtual meetings. This resulted in a substantial reduction of travel expenditure. The expenditure of EUR 748.31 (2020: EUR 1,109.46) incurred in 2021 includes in particular travel insurances for 2021.

6.3.14 Deficit for the period

Total revenue of EUR 413,559.76 (2020: EUR 411,513.18) and total expenditure of EUR 671,111.20 (2020: EUR 709,917.70) resulted in a deficit of EUR 257,551.44 (2020: EUR 298,404.52) for the financial year 2021.

6.3.15 25th UN/INTOSAI Symposium

The 25th UN/INTOSAI Symposium, was held as a virtual meeting format from 28 to 30 June 2021, under the theme “Working during and after the pandemic: building on the experience of Supreme Audit Institutions (SAIs) for strengthening effective institutions and achieving sustainable societies”.

The total expenditure for this event reached EUR 55,691.69. The following expenditure was incurred:

	Balance in EUR
Conference service	28,152.00
Interpretation	25,600.00
Other	1,939.69
Total	55,691.69

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 2021 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 Decrease in payables (in non-current liabilities)

Non-current liabilities decreased from EUR 36,823.16 to EUR 0.00. The reason for this is the reclassification of last year's value to current liabilities, as the complete previous year's value will be transferred to the next congress host (SAI Brazil) in 2022 (see also 6.2.7).

6.4.2 Decrease in payables (other current liabilities)

In 2021, payables (other current liabilities) decreased from EUR 430,857.17 to EUR 257,088.24 by EUR 173,768.93. This is largely due to a substantial decrease in outstanding liabilities related to the PFAC grant (see 6.2.7) and the rebooking of the contribution to the next congress host from a non-current liability to a current-liability (see also 6.2.7).

6.4.3 Decrease in payables (membership contributions advance receipt)

As at 31 December 2021, advance payments from INTOSAI members decreased from EUR 25,724.47 to EUR 21,596.19 by EUR 4,128.28.

6.4.4 Decrease in receivables

In 2021 an increase of receivables for assessed membership fees (outstanding contributions, see Annex IV.6) from EUR 127,040.34 to EUR 130,333.04 (see 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 decreased from EUR 127,245.02 to EUR 28,931.70 by EUR 98,108.64 in 2021.

6.4.5 Increase of assets (infrastructure, intangible assets)

In 2021, a teleprompter device and a special database software update were purchased (see 6.2.5 and 6.2.6). In total, an amount of EUR 2,949.00 was invested for assets, which decreased the cash flow from investing activities.

6.4.6 Increase of current bank accounts

The last of INTOSAI’s fixed deposit bank accounts expired in March 2021. The deposit held therein amounted to EUR 300,000.00 and was transferred to INTOSAI’s current bank account.

6.4.7 Net decrease in cash and cash equivalents

In total, the 2021 net cash flow from operating activities of -EUR 343,025.36 – increased by the net cash flow from investing activities of EUR 297,051.00 – resulted in a net decrease in cash and cash equivalents of EUR 45,974.36 for 2021.

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

The comparison of budgeted and actual amounts for 2021 shows a substantial deviation. Despite the COVID-19 pandemic, the revenue from INTOSAI membership payments remained unchanged compared to the last years, but expenditure for operating activities decreased considerably (less travel expenditure (EUR 116,251.69), less expenditure for the organization of meetings (EUR 11,031.39)), while the distribution of contributions (in total EUR 20,671.95), the allocation/disbursement of grants and donations (funds allocation; EUR 194,285.69) and the recognition of a provision for receivables from INTOSAI members that were overdue by more than one year (EUR 101,401.34) saw an increase.

Consequently, the budgeted deficit of EUR 46,463.00 deviated from the actual deficit, which amounted to EUR 257,551.44 for 2021.

Annex IV.6 INTOSAI members

AS OF 31 DECEMBER 2021					Receivables – Assessed contribution members (see 6.2.2)			following years (see 6.2.9)
	Members	Contribution group	% of UN Budget 2021	Assessment	previous years	current year	Total	
1	Afghanistan	VII	0.007	494.00	0.00	25.00	25.00	
2	Albania	VII	0.008	494.00	0.00	0.00	0.00	
3	Algeria	V	0.138	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	494.00	494.00	988.00	
6	Antigua and Barbuda	VII	0.002	494.00	494.00	494.00	988.00	
7	Argentina	V	0.915	2,869.00	0.00	0.00	0.00	
8	Armenia	VII	2.210	494.00	0.00	0.00	0.00	
9	Australia	IV	0.008	5,740.00	0.00	0.00	0.00	5.97
10	Austria	V	0.677	2,869.00	0.00	0.00	0.00	
11	Azerbaijan	VII	0.049	494.00	0.00	0.00	0.00	
12	Bahamas	VII	0.018	494.00	0.00	0.00	0.00	
13	Bahrain	VI	0.050	724.00	0.00	0.00	0.00	
14	Bangladesh	VII	0.010	494.00	0.00	0.00	0.00	
15	Barbados	VII	0.007	494.00	0.00	494.00	494.00	
16	Belarus	VII	0.049	494.00	0.00	0.00	0.00	
17	Belgium	V	0.821	2,869.00	0.00	0.00	0.00	
18	Belize	VII	0.001	494.00	953.00	494.00	1,447.00	
19	Benin	VII	0.003	494.00	0.00	0.00	0.00	289.00
20	Bhutan	VII	0.001	494.00	0.00	12.00	12.00	
21	Bolivia	VII	0.016	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	0.014	494.00	0.00	0.00	0.00	
24	Brazil	IV	2.948	5,740.00	0.00	0.00	0.00	
25	Brunei Darussalam	VII	0.025	494.00	0.00	0.00	0.00	
26	Bulgaria	VII	0.046	494.00	0.00	0.00	0.00	
27	Burkina Faso	VII	0.003	494.00	0.00	0.00	0.00	524.52
28	Burundi	VII	0.001	494.00	0.00	0.00	0.00	509.27
29	Cabo Verde	VII	0.001	494.00	0.00	0.00	0.00	
30	Cambodia	VII	0.006	494.00	0.00	0.00	0.00	
31	Cameroon	VII	0.013	494.00	0.00	39.38	39.38	
32	Canada	IV	2.734	5,740.00	0.00	0.00	0.00	
33	Central African Republic	VII	0.001	494.00	13,701.82	494.00	14,195.82	
34	Chad	VII	0.004	494.00	1,412.00	494.00	1,906.00	
35	Chile	V	0.407	2,869.00	0.00	0.00	0.00	
36	China	II	12.005	19,147.00	0.00	0.00	0.00	18,700.00
37	Colombia	V	0.288	2,869.00	0.00	0.00	0.00	
38	Congo	VII	0.006	494.00	4,030.00	494.00	4,524.00	
39	Congo. Democratic Rep, of the	VII	0.010	494.00	0.00	0.00	0.00	
40	Cook Islands	VII	-	494.00	18.00	494.00	512.00	
41	Costa Rica	VI	0.062	724.00	0.00	0.00	0.00	4.00
42	Côte d'Ivoire	VII	0.013	494.00	0.00	17.00	17.00	
43	Croatia	VI	0.077	724.00	0.00	0.00	0.00	
44	Cuba	VI	0.080	724.00	0.00	0.00	0.00	
45	Cyprus	VII	0.036	494.00	0.00	0.00	0.00	
46	Czech Republic	V	0.311	2,869.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2021					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2021	Assessment	previous years	current year	Total	following years (see 6.2.9)
47	Denmark	V	0.554	2,869.00	0.00	0.00	0.00	
48	Djibouti	VII	0.001	494.00	6,604.64	494.00	7,098.64	
49	Dominica	VII	0.001	494.00	0.00	2.41	2.41	
50	Dominican Republic	VI	0.053	724.00	0.00	0.00	0.00	
51	Ecuador	VI	0.080	724.00	0.00	0.00	0.00	25.47
52	Egypt	V	0.186	2,869.00	0.00	0.00	0.00	
53	El Salvador	VII	0.012	494.00	0.00	0.00	0.00	
54	Equatorial Guinea	VII	0.016	494.00	13,701.82	494.00	14,195.82	
55	Eritrea	VII	0.001	494.00	0.00	0.00	0.00	
56	Estonia	VII	0.039	494.00	0.00	0.00	0.00	
57	Eswatini	VII	0.002	494.00	494.00	494.00	988.00	
58	Ethiopia	VII	0.010	494.00	494.00	494.00	988.00	
59	European Court of Auditors	II	-	19,147.00	0.00	0.00	0.00	
60	Fiji	VII	0.003	494.00	0.00	12.00	12.00	
61	Finland	V	0.421	2,869.00	0.00	0.00	0.00	
62	France	III	4.427	11,479.00	0.00	0.00	0.00	
63	Gabon	VII	0.015	494.00	1,871.00	494.00	2,365.00	
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	6.090	11,479.00	0.00	0.00	0.00	
67	Ghana	VII	0.015	494.00	953.00	494.00	1,447.00	
68	Greece	V	0.366	2,869.00	0.00	0.00	0.00	
69	Grenada	VII	0.001	494.00	0.00	8.32	8.32	
70	Guam	VII	-	494.00	0.00	17.00	17.00	
71	Guatemala	VII	0.036	494.00	0.00	0.00	0.00	
72	Guinea	VII	0.003	494.00	0.00	0.00	0.00	
73	Guinea-Bissau	VII	0.001	494.00	8,658.53	494.00	9,152.53	
74	Guyana	VII	0.002	494.00	0.00	15.00	15.00	
75	Haiti	VII	0.003	494.00	0.00	8.31	8.31	
76	Holy See / Vatican City State	VII	-	494.00	0.00	0.00	0.00	
77	Honduras	VII	0.009	494.00	0.00	0.00	0.00	
78	Hungary	V	0.206	2,869.00	0.00	0.00	0.00	
79	Iceland	VII	0.028	494.00	0.00	0.00	0.00	
80	India	V	0.834	2,869.00	0.00	0.00	0.00	
81	Indonesia	V	0.543	2,869.00	0.00	0.00	0.00	
82	Iran (Islamic Republic of)	V	0.398	2,869.00	2,870.25	2,869.00	5,739.25	
83	Iraq	V	0.129	2,869.00	0.00	0.00	0.00	
84	Ireland	V	0.371	2,869.00	0.00	0.00	0.00	
85	Israel	V	0.490	2,869.00	0.00	0.00	0.00	
86	Italy	IV	3.307	5,740.00	0.00	0.00	0.00	
87	Jamaica	VII	0.008	494.00	0.00	0.00	0.00	
88	Japan	III	8.564	11,479.00	0.00	0.00	0.00	
89	Jordan	VII	0.021	494.00	0.00	0.00	0.00	
90	Kazakhstan	V	0.178	2,869.00	0.00	0.00	0.00	
91	Kenya	VII	0.024	494.00	0.00	494.00	494.00	
92	Kiribati	VII	0.001	494.00	0.00	17.00	17.00	
93	Kosovo	VII	-	494.00	0.00	0.00	0.00	
94	Kuwait	V	0.252	2,869.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2021					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2021	Assessment	previous years	current year	Total	following years (see 6.2.9)
95	Kyrgyzstan	VII	0.002	494.00	0.00	0.00	0.00	
96	Lao People's Democratic Republic	VII	0.005	494.00	0.00	0.00	0.00	
97	Latvia	VII	0.047	494.00	0.00	0.00	0.00	
98	Lebanon	VII	0.047	494.00	0.00	0.00	0.00	
99	Lesotho	VII	0.001	494.00	0.00	494.00	494.00	
100	Liberia	VII	0.001	494.00	0.00	0.00	0.00	12.88
101	Libya	VII	0.030	494.00	0.00	71.28	71.28	
102	Liechtenstein	VII	0.009	494.00	0.00	0.00	0.00	
103	Lithuania	VI	0.071	724.00	0.00	0.00	0.00	
104	Luxembourg	VI	0.067	724.00	0.00	0.00	0.00	
105	Madagascar	VII	0.004	494.00	0.00	0.00	0.00	
106	Malawi	VII	0.002	494.00	0.00	494.00	494.00	
107	Malaysia	V	0.341	2,869.00	0.00	0.00	0.00	
108	Maldives	VII	0.004	494.00	0.00	0.00	0.00	
109	Mali	VII	0.004	494.00	2,004.97	494.00	2,498.97	
110	Malta	VII	0.017	494.00	0.00	0.00	0.00	
111	Marshall Islands	VII	0.001	494.00	491.45	494.00	985.45	
112	Mauritania	VII	0.002	494.00	3,894.76	494.00	4,388.76	
113	Mauritius	VII	0.011	494.00	0.00	0.00	0.00	
114	Mexico	IV	1.292	5,740.00	0.00	0.00	0.00	
115	Micronesia (Federated States of Micronesia)	VII	0.001	494.00	0.00	39.75	39.75	
116	Monaco	VII	0.011	494.00	0.00	0.00	0.00	
117	Mongolia	VII	0.005	494.00	0.00	0.00	0.00	
118	Montenegro	VII	0.004	494.00	0.00	0.00	0.00	
119	Morocco	VI	0.055	724.00	0.00	666.08	666.08	
120	Mozambique	VII	0.004	494.00	0.00	0.00	0.00	
121	Myanmar	VII	0.010	494.00	0.00	17.00	17.00	
122	Namibia	VII	0.009	494.00	0.00	0.00	0.00	
123	Nauru	VII	0.001	494.00	12.58	494.00	506.58	
124	Nepal	VII	0.007	494.00	0.00	0.00	0.00	196.70
125	Netherlands	IV	1.356	5,740.00	0.00	0.00	0.00	
126	Netherlands Antilles	VII	-	494.00	0.00	10.00	10.00	
127	New Zealand	V	0.291	2,869.00	0.00	0.00	0.00	
128	Nicaragua	VII	0.005	494.00	0.00	0.00	0.00	
129	Niger	VII	0.002	494.00	4,098.99	494.00	4,592.99	
130	Nigeria	V	0.250	2,869.00	15,276.00	2,869.00	18,145.00	
131	North Macedonia (Republic of)	VII	0.007	494.00	0.00	0.00	0.00	
132	Norway	V	0.754	2,869.00	0.00	0.00	0.00	
133	Oman	V	0.115	2,869.00	0.00	0.00	0.00	
134	Pakistan	V	0.115	2,869.00	0.00	43.13	43.13	
135	Palau	VII	0.001	494.00	0.00	1.43	1.43	
136	Palestine	VII	-	494.00	0.00	8.16	8.16	
137	Panama	VII	0.045	494.00	0.00	0.00	0.00	2.16
138	Papua New Guinea	VII	0.010	494.00	971.00	494.00	1,465.00	
139	Paraguay	VII	0.016	494.00	0.00	0.00	0.00	
140	Peru	V	0.152	2,869.00	0.00	0.00	0.00	
141	Philippines	V	0.205	2,869.00	0.00	0.00	0.00	418.35

AS OF 31 DECEMBER 2021					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2021	Assessment	previous years	current year	Total	following years (see 6.2.9)
142	Poland	V	0.802	2,869.00	0.00	0.00	0.00	
143	Portugal	V	0.350	2,869.00	0.00	2,869.00	2,869.00	
144	Puerto Rico	VII	-	494.00	0.00	0.00	0.00	5.00
145	Qatar	V	0.282	2,869.00	0.00	0.00	0.00	
146	Republic of Korea	IV	2.267	5,740.00	0.00	0.00	0.00	
147	Republic of Moldova	VII	0.003	494.00	0.00	0.00	0.00	
148	Romania	V	0.198	2,869.00	0.00	0.00	0.00	
149	Russian Federation	IV	2.405	5,740.00	0.00	0.00	0.00	
150	Rwanda	VII	0.003	494.00	0.00	0.00	0.00	
151	Saint Kitts and Nevis	VII	0.001	494.00	0.00	0.00	0.00	
152	Saint Lucia	VII	0.001	494.00	49.28	494.00	543.28	
153	Saint Vincent and the Grenadines	VII	0.001	494.00	0.00	14.44	14.44	
154	Samoa	VII	0.001	494.00	0.00	18.00	18.00	
155	São Tomé and Príncipe	VII	0.001	494.00	0.00	0.00	0.00	
156	Saudi Arabia	IV	1.172	5,740.00	0.00	20.00	20.00	
157	Senegal	VII	0.007	494.00	0.00	0.00	0.00	13.35
158	Serbia	VII	0.028	494.00	0.00	0.00	0.00	
159	Seychelles	VII	0.002	494.00	0.00	0.00	0.00	
160	Sierra Leone	VII	0.001	494.00	0.00	0.00	0.00	
161	Singapore	V	0.485	2,869.00	0.00	0.00	0.00	
162	Slovakia	V	0.153	2,869.00	0.00	0.00	0.00	
163	Slovenia	VI	0.076	724.00	0.00	0.00	0.00	
164	Solomon Islands	VII	0.001	494.00	0.00	0.00	0.00	
165	Somalia	VII	0.001	494.00	0.00	494.00	494.00	
166	South Africa	V	0.272	2,869.00	0.00	0.00	0.00	
167	South Sudan	VII	0.006	494.00	0.00	0.00	0.00	
168	Spain	IV	2.146	5,740.00	0.00	0.00	0.00	
169	Sri Lanka	VII	0.044	494.00	0.00	0.00	0.00	
170	Sudan	VII	0.010	494.00	953.00	494.00	1,447.00	
171	Suriname	VII	0.005	494.00	1,412.00	494.00	1,906.00	
172	Sweden	V	0.906	2,869.00	0.00	0.00	0.00	
173	Switzerland	IV	1.151	5,740.00	0.00	0.00	0.00	
174	Syrian Arab Republic	VII	0.001	494.00	3,179.89	494.00	3,673.89	
175	Tajikistan	VII	0.004	494.00	0.00	0.00	0.00	
176	Tanzania (United Republic of)	VII	0.010	494.00	0.00	494.00	494.00	
177	Thailand	V	0.307	2,869.00	0.00	0.00	0.00	
178	Timor-Leste	VII	0.002	494.00	0.00	0.00	0.00	889.52
179	Togo	VII	0.002	494.00	15.00	494.00	509.00	
180	Tonga	VII	0.001	494.00	0.00	18.00	18.00	
181	Trinidad and Tobago	VII	0.040	494.00	0.00	0.00	0.00	
182	Tunisia	VII	0.025	494.00	0.00	0.00	0.00	
183	Turkey	IV	1.371	5,740.00	0.00	0.00	0.00	
184	Tuvalu	VII	0.001	494.00	494.00	494.00	988.00	
185	Uganda	VII	0.008	494.00	0.00	0.00	0.00	
186	Ukraine	VI	0.057	724.00	0.00	0.00	0.00	
187	United Arab Emirates	V	0.616	2,869.00	0.00	0.00	0.00	
188	United Kingdom	III	4.567	11,479.00	0.00	0.00	0.00	

AS OF 31 DECEMBER 2021					Receivables – Assessed contribution members (see 6.2.2)			
	Members	Contribution group	% of UN Budget 2021	Assessment	previous years	current year	Total	following years (see 6.2.9)
189	United States of America	I	22.000	28,708.00	0.00	0.00	0.00	
190	Uruguay	VI	0.087	724.00	0.00	6.00	6.00	
191	Vanuatu	VII	0.001	494.00	0.00	0.00	0.00	
192	Venezuela	V	0.728	2,869.00	10,845.36	2,869.00	13,714.36	
193	Vietnam	VI	0.077	724.00	0.00	0.00	0.00	
194	Yemen	VII	0.010	494.00	0.00	40.00	40.00	
195	Zambia	VII	0.009	494.00	0.00	0.00	0.00	
196	Zimbabwe	VII	0.005	494.00	953.00	494.00	1,447.00	
	Associated Members							
197	AISCCUF	V	-	2,869.00	0.00	0.00	0.00	
198	IIA	V	-	2,869.00	0.00	0.00	0.00	
199	OISC/CPLP	V	-	2,869.00	0.00	7.01	7.01	
200	UEMOA	V	-	2,869.00	0.00	0.00	0.00	
201	World Bank	V	-	2,869.00	0.00	0.00	0.00	
	TOTAL			379,196.00	101,401.34	28,931.70	130,333.04	21,596.19