

INTOSAI

International Organization of Supreme Audit Institutions

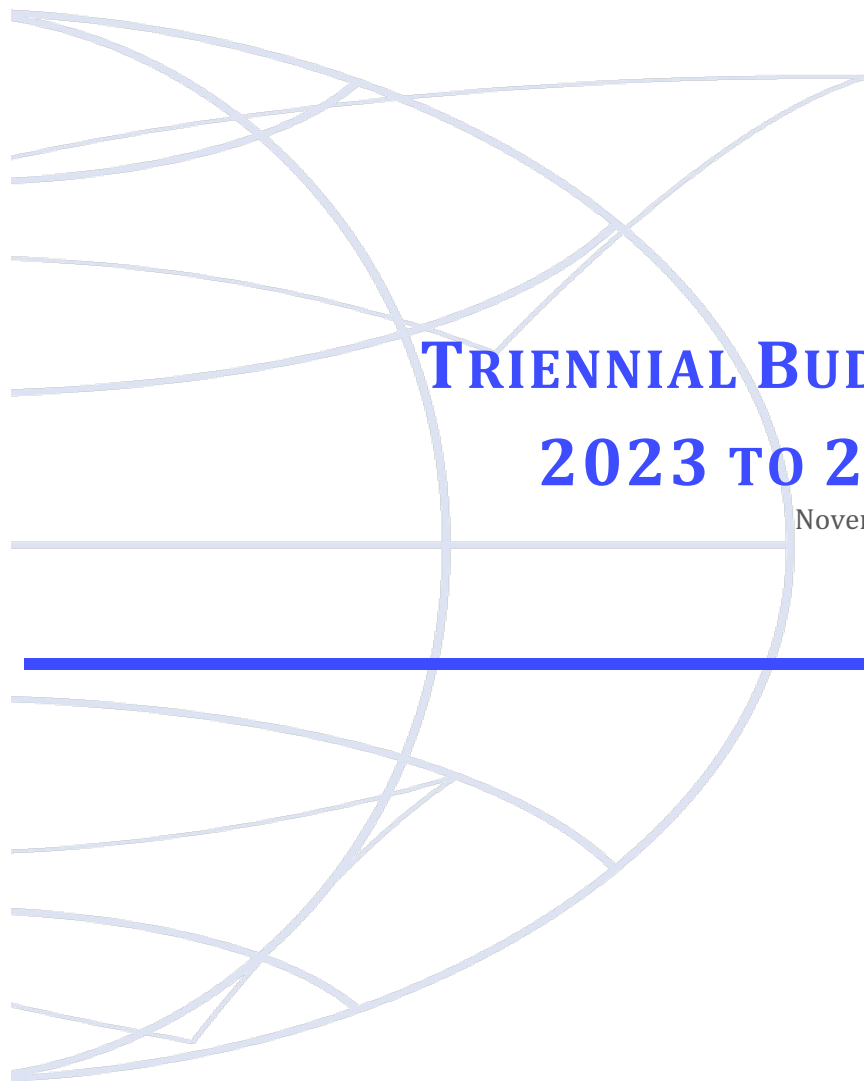
Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques

Internationale Organisation der Obersten Rechnungskontrollbehörden

Organización Internacional de las Entidades Fiscalizadoras Superiores

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

EXPERENTIA MUTUA OMNIBUS PRODEST



TRIENNIAL BUDGET 2023 TO 2025

November 2022

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Management Summary

1. The INTOSAI triennial budget **period** covers the calendar years **2023, 2024 and 2025**.
2. The INTOSAI triennial budget 2023–2025 is based on **estimated revenue and expenditure** on an **accrual basis**, which are assessed **in Euros** (EUR) for each calendar year. Revenue and expenditure are budgeted in **six chapters**: General Secretariat, training, contributions to the INTOSAI Development Initiative (IDI), contributions to the host of the next Congress (INCOSAI), contributions to the International Journal of Government Auditing (IJGA) and contributions to the four Goal Committees. **In-kind contributions** are **not included** in this INTOSAI triennial budget.
3. The overwhelming portion of INTOSAI’s **revenue** is generated from **membership dues**.
4. More than 50% of revenue is available/allocated as contribution to IDI, IJGA, INCOSAI and the Goal Committees. **Transfers** are therefore a major portion of **expenditure**. The estimated expenditure for the **General Secretariat** and for **training** is based on the Programme Plans 2023–2025.
5. The INTOSAI triennial budget 2023–2025 also includes the **use of accumulated funds from previous surpluses** for special projects. This amounts to **EUR 300,000**.
6. For the period 2023–2025 the INTOSAI triennial **budget is fully balanced**. **EUR 1.29 million** as planned **revenue** cover the estimated **expenditure** of EUR 1.29 million for INTOSAI’s operating activities.

(Signed) Herbert Baumgartner

Chief Financial Officer
General Secretariat of INTOSAI
Austria

1. General

1.1 Budget Preamble

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an umbrella organization for the external government audit community. INTOSAI is an autonomous, independent and non-political organization. INTOSAI's main assets are the in-kind contributions from its members and stakeholders. These in-kind contributions are not included in the INTOSAI budget.

According to Article 6, para. 3 of the INTOSAI Statutes, the General Secretariat is headquartered in Vienna, Austria, which is the official seat of the Court of Audit of the Republic of Austria. In the past budget period of 2020 to 2022, the Austrian Court of Audit incurred a total amount of expenditure of appr. EUR 2.8 million for running the INTOSAI General Secretariat, which was also an in-kind contribution and therefore not included in the past INTOSAI budget. For the budget period of 2023 to 2025, the Austrian Court of Audit has foreseen expenditure (in-kind contribution) accordingly.

According to Article 6, para. 2, lit. d of the INTOSAI Statutes, the Secretary General of INTOSAI prepares and submits, in consultation with the Policy, Finance and Administration Committee, a draft triennial budget to the Governing Board. The Secretary General held consultations with the Policy, Finance and Administration Committee about the fundamental matters of the draft triennial budget.

After adoption by the Governing Board, the triennial budget will be submitted to Congress for approval (Article 5, para. 2, lit g. of the Statutes).

In between Congresses, the Secretary General submits annual budgetary updates to the Governing Board for adoption (Rule II.9, Financial Regulations and Rules for INTOSAI).

Transfers of funds between chapters (General Secretariat, Training, IDI, Congress, International Journal of Government Auditing and Goal Committees) must be submitted to the Governing Board for adoption (Article 12, para. 8 of the Statutes).

Transfers of funds within chapters exceeding 15% of the appropriated amount for that chapter can be made only with the concurrence of the Policy, Finance and Administration Committee (Rule II.11, Financial Regulations and Rules for INTOSAI).

It is the task of the Policy, Finance and Administration Committee to cooperate with the General Secretariat in financial planning and to supervise and control the execution of the budget.

1.2 Budget Period

The budget period covers the calendar years 2023, 2024 and 2025.

1.3 Bases of Budgeting

1.3.1 Structure

The budget is based on estimated revenue and expenditure, which are assessed in Euros (EUR) for each calendar year. Revenue and expenditure are budgeted in six chapters: General Secretariat, training, contributions to the INTOSAI Development Initiative (IDI), contributions to the host of the next Congress (INCOSAI), contributions to the International Journal of Government Auditing (IJGA) and contributions to the Goal Committees. The budget items in each chapter are matched by corresponding revenue and expenditure accounts in INTOSAI's accounting system.

In addition to the Statutes and INTOSAI's Financial Regulations and Rules, the Strategic Plan of INTOSAI 2023-2028 also forms an integral element for the triennial budget 2023 to 2025.

1.3.2 Revenue

INTOSAI's revenue is generated from membership dues.

Revenue is allocated to the different chapters (General Secretariat 30%; Training 15%; IDI 5%; INCOSAI 5%, IJGA 20% and Goal Committees 25%).

The 5% allocation of INTOSAI's revenue to IDI, which is affiliated to the SAI of Norway, is remitted at regular intervals.

The 5% allocation of INTOSAI's revenue to INCOSAI is remitted to the SAI hosting the XXV INCOSAI in 2025.

The 20% allocation of INTOSAI's revenue to IJGA is remitted at regular intervals to the IJGA, which is affiliated to the US General Accountability Office.

The 25% allocation of INTOSAI's revenue to the Goal Committees is remitted also at regular intervals to the goal chairs.

In the previous years, the INTOSAI General Secretariat received voluntary financial contributions made by the SAI of the Russian Federation. The SAI of the Russian Federation earmarked these contributions for translations related to Russian as an additional (non-official) language of INTOSAI. These prepayments for planned translation expenditures are presented as other income.

1.3.3 Release of Allocated Funds

For the period of 2023 to 2025, the release of accumulated funds as a portion of the INTOSAI surplus that can be distributed for special projects has been budgeted. The amount was divided into three even parts for the period of 2023 to 2025. The use of the released funds must meet specified criteria approved by the INTOSAI Governing Board.

1.3.4 Expenditure

55% of total revenue (see item 1.3.2 above) is available as contribution to IDI, IJGA, INCOSAI and the Goal Committees. All transfers are in compliance with the budgeted expenditure.

The estimated expenditure for the General Secretariat and for training is based on the subsequent Programme Plans 2023–2025 (see also Annex 1).

Expenditure was calculated on the basis of previous experience and the price base of April 2022 and included in this budget.

2. Programme Plans 2023–2025

2.1 General

The detailed budget preparation is based on INTOSAI's Financial Regulations and Rules. They outline a financial management process that underlies INTOSAI's financial management. Characteristically, every budgeting phase is preceded by a programme planning phase.

Every major change of the following programmes requires an adjustment of the budget in accordance with Rule II.9 of the Financial Regulations and Rules for INTOSAI (see paragraph 1.1).

2.2 Main Activities

The Programme Plans for the period of 2023 to 2025 presented under chapter two describe the main activities under the chapters General Secretariat and Training for each year. Although 55% of total revenue is available in the form of transfers¹ to IDI, IJGA, INCOSAI and the Goal Committees, these allocations and the expenditure borne have to be budgeted in detail by the beneficiaries. Therefore, further details are not part of this budget.

As regards the chapter General Secretariat, this includes e.g. the hosting of the 77th meeting of the INTOSAI Governing Board in Austria in 2023 and the participation of the General Secretariat in international INTOSAI working sessions. Another major item is investment in information technology. Expenditure in the chapter General Secretariat is listed in detail below under paragraph 3.2 and Annex 2.

The main activity under training is the organization of the 26th UN/INTOSAI Symposium in 2024. Expenditure in the chapter training is listed in detail below under paragraph 3.3 and Annex 2.

The INTOSAI triennial budget 2023–2025 also includes the use of accumulated funds from previous surpluses² for special projects. The use of the released funds must meet specified criteria.

2.3 Programme Plan 2023

2.3.1 Projects

The INTOSAI triennial budget 2023–2025 also includes the extraordinary use of accumulated funds from previous surpluses for special projects supporting the implementation of the future Strategic

¹ The basis for transfers are the payments received according to INTOSAI's Financial Regulations and Rules.

² Amount as of 31 December 2021: EUR 746,211

Plan 2023–2028, including in particular the achievement of its organizational priorities and strategic goals. This amounts to EUR 100,000 per year. In accordance with Article 5, para. 2, lit. i of the INTOSAI Statutes, the concrete allocation of these funds is subject to the approval by the INTOSAI Governing Board.

2.3.2 *IDI, INCOSAI, IJGA and Goal Committees*

As already mentioned under item 1.3.4, 55% of total revenue (= EUR 229,429) is allocated as contribution to IDI, IJGA, INCOSAI and the Goal Committees. Transfers are therefore a major portion of the Programme Plan 2023.

2.3.3 *General Secretariat*

2.3.3.1 *General Secretariat in General*

An amount of EUR 91,580 has been budgeted for general tasks of the General Secretariat of which a considerable portion (EUR 50,000) relates to translation expenditure. Investment in IT infrastructure and the subsequent depreciation are budgeted as well (EUR 17,000).

2.3.3.2 *Participation in INTOSAI Working Sessions*

An amount of EUR 65,000 has been budgeted for the participation of the General Secretariat in recurrent INTOSAI working sessions in 2023. This includes participation especially in the General Assemblies/Congresses of INTOSAI's Regional Organizations, in working sessions of Goal Committees 1 to 4 or the INTOSAI-Donor Cooperation Steering Committee meetings etc.

Travel expenses have been budgeted according to scheduled international working sessions for 2023. Participation in INTOSAI working sessions serves to comply with the statutory task of the General Secretariat of maintaining contact with and between members in the time between congresses.

2.3.3.3 *77th Meeting of the INTOSAI Governing Board*

Hosted by the General Secretariat, the 77th meeting of the INTOSAI Governing Board will take place in Austria in 2023. It will focus on a progress report concerning the mandates given by Congress and/or the Governing Board in fulfilment of the Strategic Plan of INTOSAI 2023–2028 and will adopt the themes for INCOSAI XXV in 2025.

A total of EUR 57,250 has been budgeted, of which EUR 12,000 are earmarked for interpretation and EUR 5,000 for translation as well as EUR 36,500 for conference service, hospitality and for transport.

2.4 Programme Plan 2024

2.4.1 Projects

The INTOSAI triennial budget 2023–2025 also includes the extraordinary use of accumulated funds from previous surpluses for special projects supporting the implementation of the future Strategic Plan 2023–2028, including in particular the achievement of its organizational priorities and strategic goals. This amounts to EUR 100,000 per year. In accordance with Article 5, para. 2, lit. i of the INTOSAI Statutes, the concrete allocation of these funds is subject to the approval by the INTOSAI Governing Board.

2.4.2 *IDI, INCOSAI, IJGA and Goal Committees*

As already mentioned under item 1.3.4, 55% of total revenue (= EUR 229,429) is allocated as contribution to IDI, IJGA, INCOSAI and the Goal Committees. Transfers are therefore a major portion of the programme plan 2024.

2.4.3 *General Secretariat*

2.4.3.1 *General Secretariat in General*

An amount of EUR 78,117 has been budgeted for general tasks of the General Secretariat, of which a considerable portion (EUR 39,000) relates to translation expenditure. Investment in IT infrastructure and the subsequent depreciation are budgeted as well (EUR 8,000).

2.4.3.2 *Participation in INTOSAI Working Sessions*

An amount of EUR 55,000 has been budgeted for the participation of the General Secretariat in recurrent INTOSAI working sessions in 2024. This includes participation especially in the General Assemblies/Congresses of INTOSAI's Regional Organizations, in working sessions of Goal Committees 1 to 4 or in the meetings of the INTOSAI-Donor Cooperation Steering Committee etc.

Travel expenses have been budgeted according to scheduled international working sessions for 2024. Participation in INTOSAI working sessions serves to comply with the statutory task of the General Secretariat of maintaining contact with and between members in the time between congresses.

2.4.3.3 78th Meeting of the INTOSAI Governing Board

Organized by the host of INCOSAI XXV, it is estimated that the 78th meeting of the INTOSAI Governing Board will take place in Egypt in 2024.

An amount of EUR 10,000 has been budgeted for travel expenses and EUR 5,000 have been budgeted for translation.

2.4.3.4 26th UN/INTOSAI Symposium

In fulfilling the statutory obligation of cooperating with the United Nations, the UN/INTOSAI Symposium will be organized for the 26th time in Vienna, Austria, in 2024. Some 20 participants will be partly funded by INTOSAI.

A total amount of EUR 121,620 has been budgeted for the symposium. This covers mainly travel expenses of the above-mentioned, partly financed participants in the amount of EUR 30,000, and EUR 48,000 for translation (summaries) and interpretation.

2.5 Programme Plan 2025

2.5.1 Projects

The INTOSAI triennial budget 2023–2025 also includes the extraordinary use of accumulated funds from previous surpluses for special projects supporting the implementation of the future Strategic Plan 2023–2028, including in particular the achievement of its organizational priorities and strategic goals. This amounts to EUR 100,000 per year. In accordance with Article 5, para. 2, lit. i of the INTOSAI Statutes, the concrete allocation of these funds is subject to the approval by the INTOSAI Governing Board.

2.5.2 IDI, INCOSAI, IJGA and Goal Committees

As already mentioned under item 1.3.4, 55% of total revenue (= EUR 229,429) is allocated as contribution to IDI, IJGA, INCOSAI and the Goal Committees. Transfers are therefore a major portion of the Programme Plan 2025.

2.5.3 General Secretariat

2.5.3.1 General Secretariat in General

An amount of EUR 87,750 has been budgeted for general tasks of the General Secretariat of which a considerable portion (EUR 40,000) relates to translation expenditure. Investment in IT infrastructure and the subsequent depreciation are budgeted as well (EUR 8,000).

2.5.3.2 Participation in INTOSAI Working Sessions

An amount of EUR 65,000 has been budgeted for the participation of the General Secretariat in recurrent INTOSAI working sessions in 2025. This includes participation especially in the General Assemblies/Congresses of INTOSAI's Regional Organizations, in working sessions of Goal Committees 1 to 4 or in the Donor Cooperation Steering Committee etc.

Travel expenses have been budgeted according to scheduled international working sessions for 2025. Participation in INTOSAI working sessions serves to comply with the task of the General Secretariat, set out in the Statutes, of maintaining contact with and between members in the time between congresses.

2.5.3.3 79th Meeting of the INTOSAI Governing Board

Organized by the host of INCOSAI XXV, it is estimated that the 79th meeting of the INTOSAI Governing Board will take place in Egypt in 2025.

An amount of EUR 8,000 has been budgeted for translation.

2.5.3.4 INCOSAI XXV

In 2025, INCOSAI XXV will take place in Egypt, based on a resolution to be adopted by INCOSAI XXIV. Travel expenses have been budgeted at appr. EUR 15,000.

For the General Secretariat, total expenditure for INCOSAI XXV has been budgeted at appr. EUR 33,000.

3. Revenue and Expenditure for the Budget Period of 2023 to 2025

INTOSAI expenditure shall be financed through assessments (dues) paid to INTOSAI by its members in accordance with Article 12, para. 1 of the INTOSAI Statutes. Therein it is specified that the expenditure of INTOSAI shall be covered through members' contributions in proportions that are based on the classifications used by the United Nations. This system of assessments, effective since 1984, organizes members into various categories or contribution groups. The annual classification of INTOSAI members in the various contribution groups is based on the UN scale of assessments for the respective states.

The dues of INTOSAI members fund INTOSAI's six major activities according to the following percentage key: costs of the General Secretariat: 30%, training activities: 15%, contributions to IDI: 5%, contribution towards the costs for hosting the Congress: 5%, contributions to the International Journal of Government Auditing: 20% and contributions towards the four Goal Committees: 25%.

The basis for contributions are the payments received.

3.1 Revenue

3.1.1 Revenue from Membership Dues

Depending on the number of members and their classification in the UN assessment scale in 2022, annual membership dues – including an assumed 9.53% indexation resulting from the years 2019 to 2021 – amounting to EUR 417,144 will be assessed in the budget period. 100% of the assessed membership dues are revenue for the budget period.

3.1.2 Extraordinary Income

Reference is made to the decision taken in November 2015 according to which the INTOSAI Governing Board approved and took note of “the introduction of Russian as an additional language, fully financed and supported by a member SAI”. The SAI of the Russian Federation has already effected payments for this purpose to the INTOSAI General Secretariat. For the period of 2023 to 2025, an amount between EUR 10,000 and EUR 20,000 has been budgeted per year as extraordinary income with reference to the planned corresponding expenditure.

3.2 Expenditure – General Secretariat

The following contains the expenditure that is budgeted for the General Secretariat for the period of 2023 to 2025 and that is required to carry out the tasks assigned to the General Secretariat, such

as INTOSAI membership and data administration, maintaining contact with and between members in the time between the congresses, hosting the INTOSAI website or INTOSAI's financial management.

3.2.1 Travel

For the participation of the General Secretariat in recurring working sessions of INTOSAI's working bodies, EUR 65,000, EUR 65,000 and EUR 80,000 have been budgeted for 2023, 2024 and 2025, respectively. This includes participation in the General Assemblies/Congresses of INTOSAI's Regional Organizations, as well as in the working sessions of Goals 1 to 4. Participation in the working sessions of INTOSAI's working bodies serves to meet the statutory tasks of the General Secretariat of maintaining contact with and between the members in the time between congresses.

3.2.2 Translation

The following amounts have been earmarked for translation with regard to the fulfilling of the statutory tasks of the General Secretariat of maintaining contact with and between members in the time between congresses: EUR 55,000 for 2023, EUR 44,000 for 2024 and EUR 48,000 for 2025.

For 2023, an amount of EUR 5,000 has been budgeted for translation services for the General Secretariat for the 77th meeting of the Governing Board to be held in Austria.

For the meetings of the Governing Board in 2024 and 2025, an amount of EUR 10,000 and EUR 8,000 has been budgeted for translation services, respectively.

3.2.3 Depreciation

This item comprises in particular expenditure amounting to EUR 33,000 for the above-mentioned investment in the relaunch of the IT infrastructure. The depreciation period for these investments will be three years.

3.2.4 Information Technology

IT expenses for the General Secretariat have been budgeted at EUR 12,000 for 2023, EUR 12,000 for 2024 and at EUR 14,000 for 2025. These amounts cover in particular expenses for the purchase of IT/website services (licenses, annual maintenance fee) regarding the INTOSAI website (www.intosai.org), the 77th meeting of the Governing Board in Austria, and INTOSAI working sessions.

3.2.5 Interpretation

An amount of EUR 18,000 has been budgeted for interpretation expenses for the years 2023, 2024 and 2025.

3.2.6 Hospitality

For 2023, an amount of EUR 15,000 has been budgeted for catering services for the participants of the 77th meeting of the Governing Board in Austria. In addition to that, an amount of EUR 3,000 and EUR 5,000 has been budgeted for hospitality-related services for 2024 and 2025, respectively. EUR 10,000 have been budgeted for INCOSAI XXV and the 79th meeting of the Governing Board in 2025.

3.2.7 Conference Service

For 2023, an amount of EUR 20,000 has been budgeted for the 77th Governing Board meeting in Vienna, Austria. This amount includes expenses for renting a conference room and the technical equipment for interpreting.

3.2.8 Other expenses / Miscellaneous

Other expenses / miscellaneous have been estimated at around EUR 4,000 to EUR 5,000 per year and will be allocated to the chapter General Secretariat.

3.2.9 Bank Charges

Bank charges have been estimated at EUR 7,000 to EUR 7,680 per year and will be allocated to the chapter General Secretariat.

3.2.10 Rewards to Staff

According to the practice of previous budget periods, an amount of EUR 1,500 has been budgeted for 2023, 2024 and 2025, respectively as a directly attributable compensation to staff for considerable overtime performed for the organization of INTOSAI working sessions.

3.2.11 Expenses from Previous Periods

Based on a recommendation of INTOSAI's external auditors, minor expenses from previous periods have been estimated at EUR 1,000 per year and will be allocated to the chapter General Secretariat.

3.2.12 Transport

An amount between EUR 500 and EUR 1,500 has been budgeted for the next triennial budget.

3.2.13 Office Supplies

For office supplies, EUR 500, EUR 100 and EUR 100 have been budgeted for 2023, 2024 and 2025, respectively.

3.2.14 Printing

An amount of EUR 500 has been earmarked for 2025 for expenses that may arise for publications related to INTOSAI activities.

3.2.15 Technical Literature

For technical literature for the General Secretariat, an amount of EUR 150 has been budgeted for 2023, 2024 and for 2025, respectively.

3.3 Expenditure – Training

The main activity under training will be the organization of the 26th UN/INTOSAI Symposium in 2024.

3.3.1 Interpretation

For interpretation services during the UN/INTOSAI Symposia, EUR 38,000 have been budgeted for 2024. The amount is based on data derived from the last symposia.

3.3.2 Travel

An amount of EUR 30,000 has been budgeted for travel expenses (flight costs; economy class) for 2024. Some 20 participants will be partly funded by INTOSAI. No expenses for accommodation or daily allowances were scheduled for this event. Amounts are based on data derived from previous symposia.

3.3.3 Conference Service

EUR 25,000 have been budgeted for the organization of the 26th UN/INTOSAI Symposium in 2024. The amount is based on data derived from previous symposia.

3.3.4 Hospitality

For participants of the 26th UN/INTOSAI Symposium in 2024, EUR 12,000 have been budgeted for catering and beverage.

3.3.5 Translation

For the next UN/INTOSAI Symposium, EUR 10,000 have been budgeted for translation for 2024. It is planned to translate only the summaries of the speeches/presentations and the final report.

3.3.6 Other expenses / Miscellaneous

Other expenses / miscellaneous have been estimated at EUR 2,000 for 2024 and will be allocated to the chapter training.

3.3.7 Transport

EUR 2,000 have been budgeted for the transport of participants of the 26th UN/INTOSAI Symposium in 2024. The amount is based on data derived from previous symposia.

3.3.8 Rewards to Staff

EUR 1,500 have been budgeted for 2024 as a directly attributable compensation to staff for considerable overtime performed for the organization of the 26th UN/INTOSAI Symposium.

3.3.9 Office Supplies

For office supplies (writing instruments, binders, separator sheets, writing pads etc.) for appr. 100 participants at the 26th UN/INTOSAI Symposium, EUR 1,000 have been budgeted for 2024.

3.4 Regular Remittances – IDI, INCOSAI, IJGA and Goal Committees

3.4.1 IDI

According to INTOSAI's Financial Regulations and Rules, the revenue allocated to the contributions to IDI after deduction of directly attributable expenditure (bank charges, withholding tax on interest) shall be transferred at regular intervals (up to twice a year). The basis for transfers are the payments received. Based on historic budget periods, it is assumed that the payments will reach 90% in 2023, 2024 and 2025. Based on this assumption, the regular remittance for IDI will reach EUR 18,771 per year.

3.4.2 INCOSAI

According to INTOSAI's Financial Regulations and Rules, the revenue allocated to the contributions towards the costs for hosting the Congress after deduction of directly attributable expenditure (bank charges, withholding tax on interest) shall be transferred at regular intervals (up to twice a year). The basis for transfers are the payments received. Based on historic budget periods, it is assumed that the payments will reach 90% in 2023, 2024 and 2025. Based on this assumption, the regular remittance for INCOSAI will reach EUR 18,771.

The total budgeted amount to be remitted for hosting the Congress will amount to appr. EUR 56,000.

3.4.3 IJGA

According to INTOSAI's Financial Regulations and Rules, the revenue allocated to the contributions to the International Journal of Government Auditing (IJGA) after deduction of directly attributable expenditure (bank charges, withholding tax on interest) shall be transferred at regular intervals (up to twice a year). The basis for transfers are the payments received. Based on historic budget periods, it is assumed that the payments will reach 90% in 2023, 2024 and 2025. Based on this assumption, the regular remittance for IJGA will reach EUR 75,086 per year.

3.4.4 Goal Committees

According to INTOSAI's Financial Regulations and Rules, the revenue allocated to the contributions towards the Goal Committees after deduction of directly attributable expenditure (bank charges, withholding tax on interest) shall be transferred at regular intervals (twice a year). The basis for transfers are the payments received. Based on historic budget periods, it is assumed that the payments will reach 90% in 2023, 2024 and 2025. Based on this assumption, the regular remittance for the Goal Committees will reach EUR 93,857 per year.

4. Results for the Budget Period of 2023 to 2025

4.1 Result 2023

In accordance with the budgeted figures, a surplus of EUR 16,009 is anticipated for 2023.

4.2 Result 2024

In accordance with the budgeted figures, a deficit of EUR 49,898 is anticipated for 2024.

4.3 Result 2025

In accordance with the budgeted figures, a surplus of EUR 33,889 is anticipated for 2025.

4.4 Overall Result for the Budget Period of 2023 to 2025

For the period of 2023 to 2025, the triennial budget is fully balanced. The planned revenue covers the estimated expenditure for INTOSAI's operating activities.

5. Annexes

Annex 1: Programme Plan 2023-2025

Annex 1 shows the budgeted figures for the Programme Plans in accordance with Rule I.5 of the Financial Regulations and Rules for INTOSAI.

Annex 2: Revenue and Expenditure 2023-2025

The columns and lines of Annex 2 contain the budgeted figures for revenue and expenditure, as well as subtotals and totals.

Annex 3: Results and Balances

Annex 3 contains the total balance for each financial year as well as the total result for the overall budget period of 2023 to 2025.

Programme Plan 2023 to 2025 in EUR

Year	Cost center / Cost unit	Cost type	Allocation Special Projects																				TOTAL (without Special Projects)		
			Allocation IDI	Allocation INCOSAI	Allocation IJGA	Allocation Strategic Goals	Rewards to Staff	Depreciation	Travel	Postage	IT	Translation	Interpretation	Office Supplies	Printing	Technical Literature	Hospitality	Bank Charges	Other Expenses / Miscellaneous	Transport	Training for staff	Conference Service		Withholding Tax on Interest	Expenses from previous periods
2023	Special Projects	100.000																							x
	IDI		18.771														20								18.791
	INCOSAI			18.771																					18.771
	IJGA				75.086												400								75.486
	Strategic Goals					93.857										400									94.257
	General Secretariat in General						1.500	17.000				12.000	50.000		500	150	7.680	1.250		500			1.000		91.580
	Participation in INTOSAI Working Sessions								65.000																65.000
	77 th Meeting of the INTOSAI Governing Board											5.000	12.000			15.000		3.750	1.500		20.000				57.250
2023 Total Expenditure	x		18.771	18.771	75.086	93.857	1.500	17.000	65.000	0	12.000	55.000	12.000	500	0	150	15.000	8.500	5.000	1.500	500	20.000	0	1.000	421.135
2024	Special Projects	100.000																							x
	IDI		18.771														20								18.791
	INCOSAI			18.771																					18.771
	IJGA				75.086												400								75.486
	Strategic Goals					93.857										400									94.257
	General Secretariat in General						1.500	8.000				12.000	39.000	1.000	100	150	3.000	7.680	4.000	500	187			1.000	78.117
	Participation in INTOSAI Working Sessions								55.000																55.000
	78 th Meeting of the INTOSAI Governing Board									10.000			5.000												15.000
26 th UN/INTOSAI Symposium						1.500		30.000	100		10.000	38.000	1.000		12.000	20	2.000	2.000		25.000				121.620	
2024 Total Expenditure	x		18.771	18.771	75.086	93.857	3.000	8.000	95.000	100	12.000	54.000	39.000	1.100	0	150	15.000	8.520	6.000	2.500	187	25.000	0	1.000	477.042
2025	Special Projects	100.000																							x
	IDI		18.771														20								18.791
	INCOSAI			18.771													200								18.971
	IJGA				75.086												400								75.486
	Strategic Goals					93.857										400									94.257
	General Secretariat in General						1.500	8.000			14.000	40.000	5.000	100	500	150	5.000	7.000	5.000	500				1.000	87.750
	Participation in INTOSAI Working Sessions								65.000																65.000
	XXV INCOSAI incl. 79 th INTOSAI GB meeting								15.000			8.000				10.000									33.000
2025 Total Expenditure	x		18.771	18.771	75.086	93.857	1.500	8.000	80.000	0	14.000	48.000	5.000	100	500	150	15.000	8.020	5.000	500	0	0	0	1.000	393.255
2023 to 2025 Total Expenditure	300.000		56.313	56.313	225.258	281.571	6.000	33.000	240.000	100	38.000	157.000	56.000	1.700	500	450	45.000	25.040	16.000	4.500	687	45.000	0	3.000	1.291.432

Year	2023	2024	2025	2023-2025
Revenue				
General Secretariat - assessed dues	125,143	125,143	125,143	375,429
General Secretariat - gross interest revenue	0	0	0	0
General Secretariat - extraordinary income	20,000	10,000	10,000	40,000
Revenue - General Secretariat	145,143	135,143	135,143	415,429
Training - assessed dues	62,572	62,572	62,572	187,716
Training - gross interest revenue	0	0	0	0
Revenue - Training	62,572	62,572	62,572	187,716
IDI - assessed dues	20,857	20,857	20,857	62,571
IDI - gross interest revenue	0	0	0	0
Revenue - IDI	20,857	20,857	20,857	62,571
INCOSAI - assessed dues	20,857	20,857	20,857	62,571
INCOSAI - gross interest revenue	0	0	0	0
Revenue - INCOSAI	20,857	20,857	20,857	62,571
IJGA - assessed dues	83,429	83,429	83,429	250,287
IJGA - gross interest revenue	0	0	0	0
Revenue - IJGA	83,429	83,429	83,429	250,287
Strategic Goals - assessed dues	104,286	104,286	104,286	312,858
Strategic Goals - gross interest revenue	0	0	0	0
Revenue - Strategic Goals	104,286	104,286	104,286	312,858
Total assessed dues	417,144	417,144	417,144	1,251,432
Total gross interest revenue	0	0	0	0
Total extraordinary income	20,000	10,000	10,000	40,000
Total Revenue	437,144	427,144	427,144	1,291,432

Expenditure				
General Secretariat - Travel	65,000	65,000	80,000	210,000
General Secretariat - Translation	55,000	44,000	48,000	147,000
General Secretariat - IT	12,000	12,000	14,000	38,000
General Secretariat - Depreciation	17,000	8,000	8,000	33,000
General Secretariat - Hospitality	15,000	3,000	15,000	33,000
General Secretariat - Bank Charges	7,680	7,680	7,000	22,360
General Secretariat - Conference Service	20,000	0	0	20,000
General Secretariat - Interpretation	12,000	1,000	5,000	18,000
General Secretariat - Other Expenses / Miscellaneous	5,000	4,000	5,000	14,000
General Secretariat - Rewards to Staff	1,500	1,500	1,500	4,500
General Secretariat - Expenses from previous periods	1,000	1,000	1,000	3,000
General Secretariat - Transport	1,500	500	500	2,500
General Secretariat - Office Supplies	500	100	100	700
General Secretariat - Training for staff	500	187	0	687
General Secretariat - Printing	0	0	500	500
General Secretariat - Technical Literature	150	150	150	450
Expenditure - General Secretariat	213,830	148,117	185,750	547,697

Budget 2023, 2024, 2025 in EUR

Year	2023	2024	2025	2023-2025
Training - Interpretation	0	38,000	0	38,000
Training - Travel	0	30,000	0	30,000
Training - Conference Service	0	25,000	0	25,000
Training - Hospitality	0	12,000	0	12,000
Training - Translation	0	10,000	0	10,000
Training - Other Expenses / Miscellaneous	0	2,000	0	2,000
Training - Transport	0	2,000	0	2,000
Training - Rewards to Staff	0	1,500	0	1,500
Training - Office Supplies	0	1,000	0	1,000
Training - Postage	0	100	0	100
Training - Bank Charges	0	20	0	20
Expenditure - Training	0	121,620	0	121,620
IDI - contribution to IDI	18,771	18,771	18,771	56,313
IDI - Bank Charges	20	20	20	60
Expenditure - IDI	18,791	18,791	18,791	56,373
INCOSAI - contribution to INCOSAI	18,771	18,771	18,771	56,313
INCOSAI - Bank Charges	0	0	200	200
Expenditure - INCOSAI	18,771	18,771	18,971	56,513
IJGA - contribution to IJGA	75,086	75,086	75,086	225,258
IJGA - Bank Charges	400	400	400	1,200
Expenditure - IJGA	75,486	75,486	75,486	226,458
Strategic Goals - Allocation Strategic Goals	93,857	93,857	93,857	281,571
Strategic Goals - Bank Charges	400	400	400	1,200
Expenditure - Strategic Goals	94,257	94,257	94,257	282,771
Total Expenditure	421,135	477,042	393,255	1,291,432

Year	2023	2024	2025	2023-2025
Revenue - General Secretariat	145,143	135,143	135,143	415,429
Expenditure - General Secretariat	-213,830	-148,117	-185,750	-547,697
Result - General Secretariat	-68,687	-12,974	-50,607	-132,268
Revenue - Training	62,572	62,572	62,572	187,716
Expenditure - Training	-0	-121,620	-0	-121,620
Result - Training	62,572	-59,048	62,572	+66,096
Revenue - IDI	20,857	20,857	20,857	62,571
Expenditure - IDI	-18,791	-18,791	-18,791	-56,373
Result - IDI	2,066	2,066	2,066	6,198
Revenue - INCOSAI	20,857	20,857	20,857	62,571
Expenditure - INCOSAI	-18,771	-18,771	-18,971	-56,513
Result - INCOSAI	2,086	2,086	1,886	6,058
Revenue - IJGA	83,429	83,429	83,429	250,287
Expenditure - IJGA	-75,486	-75,486	-75,486	-226,458
Result - IJGA	7,943	7,943	7,943	23,829
Revenue - Strategic Goals	104,286	104,286	104,286	312,858
Expenditure - Strategic Goals	-94,257	-94,257	-94,257	-282,771
Result - Strategic Goals	10,029	10,029	10,029	30,087
Balance Total	+16,009	-49,898	+33,889	0

Year	2023	2024	2025	2023-2025
Total Revenue	437,144	427,144	427,144	1,291,432
Total Expenditure	421,135	477,042	393,255	1,291,432
Balance Total	+16,009	-49,898	+33,889	0