

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

INTOSAI

BUDGET 2017 TO 2019



V 2016 09 13

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1. General

1.1 Budget Preamble

- The International Organisation of Supreme Audit Institutions (INTOSAI) operates as an umbrella organisation for the external government audit community. INTOSAI is an autonomous, independent and non-political organisation. 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 2 of the INTOSAI Statutes, the seat of the General Secretariat is Vienna, Austria, which is the official seat of the Court of Audit of the Republic of Austria. In the past budget period 2014 to 2016, the Austrian Court of Audit incurred a total amount of expenditure of appr. EUR 2 million for running the General Secretariat, which was also an in-kind contribution and therefore not included in the past INTOSAI budget. For the budget period 2017 to 2019, the Austrian Court of Audit has foreseen expenditure (in-kind contribution) accordingly.
- According to Article 6, para 1 let (d) of the INTOSAI Statutes, the Secretary General of INTOSAI, in consultation with the Finance and Administration Committee, prepares and submits a draft triennial budget to the Governing Board. The Secretary General consulted the Finance and Administration Committee in July 2016 in Washington D.C., United States of America, about the fundamental matters of the draft triennial budget.
- After adoption by the Governing Board, the triennial budget is submitted to Congress for approval (Article 4, para 5 let (f), Statutes).
- In between Congresses, the Secretary General submits annual budgetary updates to the Governing Board for adoption (Rule III.9, Financial Rules).
- Transfers of funds between chapters (General Secretariat, Training, Congress, International Journal of Government Auditing and Strategic Goals) must be submitted to the Governing Board for adoption (Article 9, para 7, Statutes).
- Transfers of funds within chapters exceeding 15% of the appropriated amount for that chapter can be made only with the concurrence of the Finance and Administration Committee (Rule III.11, Financial Rules).

- It is the task of the Finance and Administration Committee to cooperate with the General Secretariat in financial planning and to supervise and control the execution of the budget (Article 8, para 2, Statutes).
- Consistent with its responsibilities for financial planning and supervision, the Finance and Administration Committee is currently taking under review the traditional budgetary allocation of resources. Over the course of this budget plan, the Finance and Administration Committee may – in cooperation and consensus with the General Secretariat as foreseen in the Strategic Plan – recommend to the Governing Board changes across and within those chapters, which may necessitate changes to this budget. Any proposed changes will be provided to the Governing Board for approval as appropriate.

1.2 Budget Period

The budget period covers the calendar years 2017, 2018 and 2019.

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, INTOSAI Development Initiative (IDI), contributions to the host of the next Congress (INCOSAI), International Journal of Government Auditing (IJGA) and Strategic Goals. 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 Rules, the new Strategic Plan 2017 to 2022 is also an integral element for the budget 2017 to 2019.

1.3.2 Revenue

The overwhelming portion of INTOSAI's revenue is generated from membership dues. Other revenue is derived from interest on bank deposits.

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

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

The 5% allocation of INTOSAI's revenue for INCOSAI is remitted to the SAI hosting the XXIII INCOSAI in 2019.

The 20% allocation of INTOSAI's revenue for 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 for the Strategic Goals is remitted after Governing Board decision at regular intervals to the goal chairs.

1.3.3 Expenditures

55% of total revenue (see above item 1.3.2) is available as transfer to IDI, IJGA, INCOSAI and the Strategic Goals. All these transfers are in compliance with these budget expenditures.

The estimated expenditures for the General Secretariat and for Training are based on the subsequent programme plan 2017 to 2019 (see also Annex 1).

2. Programme Plan 2017 to 2019

2.1 General

The detailed budget preparation is based on INTOSAI's Financial 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 III.9 of the Financial Rules (see paragraph 1.1).

2.2 Main Activities

The programme plan for the years 2017 to 2019 presented under paragraph 2 describes the main activities under the chapters General Secretariat and Training for each year. Though 55% of total revenue is available as transfer to IDI, IJGA, INCOSAI and the Strategic Goals, these allocations and the borne expenditures have to be budgeted in detail by the beneficiaries. Therefore, further details are not part of this budget.

In the chapter General Secretariat this includes e.g. the hosting of the 70th meeting of the INTOSAI Governing Board in Vienna, Austria, in 2017 or participation of the General Secretariat in international INTOSAI working sessions. Another major item is investment in information technology. In the budget period 2017 to 2019, the General Secretariat will need to invest in information technology to enhance functionalities of the INTOSAI website (www.intosai.org). These expenses concern mainly the procurement of software and the outsourcing of IT services that cannot be rendered internally by the Austrian Court of Audit. Expenditures in the chapter General Secretariat are listed in detail below under paragraph 3.2 and Annex 2.

The main activity under Training is the organisation of the 24th UN/INTOSAI Symposium in 2017 and of the 25th UN/INTOSAI Symposium in 2019. Expenditures in the chapter Training are listed in detail below under paragraph 3.3 and Annex 2.

2.3 Programme Plan 2017

2.3.1 IDI, INCOSAI, IJGA and Strategic Goals

As already mentioned under item 1.3.3, 55% of total revenue is available as transfer to IDI, IJGA, INCOSAI and the Strategic Goals. These transfers are therefore a major portion of the programme plan 2017.

2.3.2 General Secretariat

2.3.2.1 *General Secretariat in General*

An amount of EUR 41,397 has been budgeted for general tasks of the General Secretariat (e.g. postage, bank charges etc.), of which a considerable portion (EUR 20,000) relates to translation expenditures. Investment in IT infrastructure¹ and the subsequent depreciation is budgeted as well (EUR 8,972). For 2017 an adaption of the INTOSAI website (www.intosai.org) regarding the devices in use (computer, tablet, smart phone) and the screen size is scheduled.

2.3.2.2 *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 2017. This includes participation especially in regional assemblies/congresses of INTOSAI's Regional Organisations, in working sessions of Strategic Goals 1 to 4 or in the Donor Cooperation Steering Committee.

Travel expenses have been budgeted according to scheduled international working sessions for 2017. 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.

2.3.2.3 *70th Meeting of the INTOSAI Governing Board*

Hosted by the General Secretariat, the 70th meeting of the INTOSAI Governing Board will take place in Vienna, Austria, in 2017. It will focus on a progress report concerning the mandates given by Congress and/or the Governing Board in fulfilment of the Strategic Plan 2017 to 2022 and will adopt the themes for the XXIII INCOSAI in 2019.

A total of EUR 41,500 has been budgeted, of which EUR 17,000 are earmarked for interpretation and EUR 10,000 for translation as well as EUR 4,000 for conference service and for transport.

2.3.3 24th UN/INTOSAI Symposium

In fulfilling the obligation, set out in the Statutes, of cooperation with the United Nations, the UN/INTOSAI Symposium will be organised for the 24th time in Vienna, Austria, in 2017. Some 20 participants are partly funded by INTOSAI.

¹ 2016: 1) FileMaker cross-platform relational database application
2) TYPO 3 (content management framework) upgrade for INTOSAI website (www.intosai.org)

A total amount of EUR 68,713 has been budgeted for the symposium. This covers mainly expenses for travel (only flight expenses) of participants in the amount of EUR 20,000, and EUR 34,000 for translation (summaries) and interpretation. To underline the economical use of funds, no expenses for accommodation were scheduled for this event.

2.4 Programme Plan 2018

2.4.1 IDI, INCOSAI, IJGA and Strategic Goals

As already mentioned under item 1.3.3, 55% of total revenue is available as transfer to IDI, IJGA, INCOSAI and the Strategic Goals. These transfers are therefore a major portion of the programme plan 2018.

2.4.2 General Secretariat

2.4.2.1 *General Secretariat in General*

An amount of EUR 39,792 has been budgeted for general tasks of the General Secretariat (e.g. postage, bank charges etc.), of which a considerable portion (EUR 21,000) relates to translation expenditures. Investment in IT infrastructure² and the subsequent depreciation have been budgeted as well (EUR 8,767).

2.4.2.2 *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 2018. This includes participation especially in regional assemblies/congresses of INTOSAI's Regional Organisations, in working sessions of Strategic Goals 1 to 4 or in the Donor Cooperation Steering Committee.

Travel expenses have been budgeted according to scheduled international working sessions for the year 2018.

2.4.2.3 *71st Meeting of the INTOSAI Governing Board*

Organized by the host of next XXIII INCOSAI, it is estimated that the 71st meeting of the INTOSAI Governing Board will take place in Moscow, Russian Federation, in 2018.

A total of EUR 12,000 has been budgeted for translation.

² 2016: 1) FileMaker cross-platform relational database application

2) TYPO 3 (content management framework) upgrade for INTOSAI website (www.intosai.org)

2017: 3) adaption of the INTOSAI website (www.intosai.org) regarding the used device

2.5 Programme Plan 2019

2.5.1 IDI, INCOSAI, IJGA and Strategic Goals

As already mentioned under item 1.3.3, 55% of total revenue is available as transfer to IDI, IJGA, INCOSAI and the Strategic Goals. These transfers are therefore a major portion of the programme plan 2019.

2.5.2 General Secretariat

2.5.2.1 *General Secretariat in General*

An amount of EUR 34,842 has been budgeted for general tasks of the General Secretariat (e.g. postage, bank charges etc.), of which a considerable portion (EUR 15,000) relates to translation expenditures. Investment in IT infrastructure³ and the subsequent depreciation have been budgeted as well (EUR 8,767).

2.5.2.2 *Participation in INTOSAI Working Sessions*

An amount of EUR 58,000 has been budgeted for attendance of the General Secretariat in recurrent INTOSAI working sessions in 2019. This includes participation especially in regional assemblies/congresses of INTOSAI's Regional Organisations, in working sessions of Strategic Goals 1 to 4 or in the Donor Cooperation Steering Committee.

Travel expenses have been budgeted according to scheduled international working sessions for the year 2019.

2.5.2.3 *72nd and 73rd Meeting of the INTOSAI Governing Board*

Organized by the host of next XXIII INCOSAI, it is estimated that the 72nd and 73rd meeting of the INTOSAI Governing Board will take place in Moscow, Russian Federation, in 2019.

A total of EUR 13,000 has been budgeted for translation.

2.5.2.4 *XXIII INCOSAI*

The XXIII INCOSAI will take place in 2019 in the Russian Federation, based on a resolution to be adopted by the XXII INCOSAI. Travel expenses have been budgeted at appr. EUR 10,000.

³ 2016: 1) FileMaker cross-platform relational database application
2) TYPO 3 (content management framework) upgrade for INTOSAI website (www.intosai.org)

2017: 3) adaption of the INTOSAI website (www.intosai.org) regarding the used device

For the General Secretariat, total expenditure for the XXIII INCOSAI has been budgeted at appr. EUR 17,000.

2.5.3 25th UN/INTOSAI Symposium

In fulfilling the obligation, set out in the Statutes, of cooperation with the United Nations, the UN/INTOSAI Symposium will be organised for the 25th time in Vienna, Austria, in 2019. Some 20 participants are partly funded by INTOSAI.

A total amount of EUR 75,363 has been budgeted for the symposium. This covers mainly expenses for travel (only flight expenses) of participants in the amount of EUR 22,000, and EUR 37,000 for translation (summaries) and interpretation. To underline the economical use of funds, no expenses for accommodation were scheduled for this event.

3. Revenue and Expenditure for the Budget Period 2017 to 2019

3.1 Revenue

3.1.1 Revenue from Membership Dues of the Current Year

Depending on the number of members and their classification in the UN assessment scale in the year 2016, annual membership dues – including an assumed 3% indexation for the years 2013 to 2015 - amounting to EUR 339,875 will be assessed in the budget period. Actual payments in the amount of EUR 316,082 have been anticipated (collection rate of appr. 93%).

3.1.2 Revenue from Membership Dues of Previous Years

Based on previous experience, annual revenue from the settlement of outstanding membership dues for previous years has been budgeted at EUR 12,499.

3.1.3 Interest Revenue

Interest revenue for the years 2017 to 2019 has been budgeted at EUR 3,002 each. The budgeted figures for interest revenue are based on a conservative forecast made at the time of budgeting, assuming that interest rates will remain low (range of gross interest rates between 0.013% - 1% per year).

3.2 Expenditure - General Secretariat

The following contains the expenditure budgeted for the General Secretariat for the period 2017 to 2019 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 congresses, hosting the INTOSAI website, or INTOSAI's financial management.

3.2.1 Rewards to Staff

According to the economic practice of previous budget periods, EUR 1,000 have been budgeted for 2017, 2018 and 2019 respectively as directly attributable compensation to staff for considerable overtime performed for the organisation of INTOSAI working sessions.

3.2.2 Depreciation

This item comprises in particular expenditure amounting to EUR 26,300 for the above-mentioned investment in IT infrastructure:

1	FileMaker cross-platform relational database application	EUR 14,500
2	TYPO 3 (content management framework)	EUR 2,800
3	adaption of the INTOSAI website (www.intosai.org) regarding the used device	EUR 9,000
TOTAL		EUR 26,300

The depreciation period for these three IT-investments will be three years. Moreover, in 2017 depreciation for existing IT-investments will generate depreciation expenses in total of EUR 8,972 which have been budgeted accordingly. EUR 8,767 have been budgeted for 2018 and 2019 respectively.

3.2.3 Travel

For the participation of the General Secretariat in recurring working sessions, EUR 65,000, EUR 55,000 and EUR 68,000 have been budgeted for 2017, 2018 and 2019 respectively. This includes participation in general assemblies/congresses of INTOSAI's Regional Organisations, as well as in working sessions of Goals 1 to 4. Participation in INTOSAI working sessions serves to meet the tasks of the General Secretariat, set out in the Statutes, to maintain contact with and between the members in the time between congresses.

3.2.4 Postage

For postage and mailing of INTOSAI documents, EUR 3,500 , EUR 400 and EUR 400 have been budgeted for 2017, 2018 and 2019 respectively. Following the XXII INCOSAI in Abu Dhabi, United Arab Emirates, the shipment of numerous Congress-related documents will incur a rise in postage expenses in 2017.

3.2.5 Information Technology (IT)

IT expenses for the General Secretariat have been budgeted at EUR 1,200 for 2017, EUR 1,900 for 2018 and at EUR 2,400 for 2019. These amounts cover in particular expenses for the purchase of IT services (annual maintenance fee) regarding the INTOSAI website (www.intosai.org), the 70th meeting of the Governing Board in Vienna, Austria, and INTOSAI working sessions (e.g. USB flash drives etc.).

3.2.6 Translation

The following amounts have been earmarked for translation with regard to the fulfilling of the tasks of the General Secretariat, set out in the Statutes, of maintaining contact with

and between members in the time between congresses: EUR 20,000 for 2017, EUR 21,000 for 2018 and EUR 15,000 for 2019.

For 2017, an amount of EUR 10,000 has been budgeted for translation for the General Secretariat for the 70th meeting of the Governing Board in Vienna, Austria.

For the meetings of the Governing Board in 2018 and 2019, an amount of EUR 12,000 and EUR 13,000 has been budgeted for translation. Moreover, EUR 7,000 has been budgeted for the XXIII INCOSAI in 2019.

3.2.7 Interpretation

An amount of EUR 17,000 has been budgeted for interpretation expenses during the two days of the 70th meeting of the Governing Board in Vienna, Austria, in 2017.

3.2.8 Office Supplies

For 2017 and 2018, EUR 500 each have been budgeted for office supplies (writing instruments, binders, separator sheets, writing pads etc.) required for administrative purposes in general. For 2019, EUR 550 have been budgeted.

3.2.9 Printing

An annual amount of EUR 500 has been budgeted for layout and printing expenses for 2017 and 2018 respectively. A further amount of EUR 550 has been earmarked for 2019 for expenses that may arise for publications related to INTOSAI activities.

3.2.10 Technical Literature

For technical literature for the General Secretariat an amount of EUR 500 has been budgeted for 2017 and 2018 and EUR 550 for 2019.

3.2.11 Hospitality

For 2017, an amount of EUR 7,500 has been budgeted for catering for the participants of the 70th meeting of the Governing Board in Vienna, Austria. Moreover, an annual amount of EUR 1,500 has been budgeted for 2017 and 2018 and EUR 1,700 has been budgeted in general for 2019 and EUR 1,000 for the 72nd meeting of the Governing Board in 2019.

3.2.12 Bank Charges

Bank charges have been estimated at EUR 2,500 to EUR 2,700 per year and will be allocated to the chapter General Secretariat. These amounts include also expenses for a possible change to electronic banking.

3.2.13 Other expenses / Miscellaneous

Other expenses / Miscellaneous have been estimated at EUR 1,000 per year and will be allocated to the chapter General Secretariat.

3.2.14 Transport

An amount of EUR 2,500 has been budgeted for 2017. These transport expenses have been earmarked in particular for the participants of the 70th meeting of the Governing Board in Vienna, Austria.

3.2.15 Conference Service

For 2017, an amount of EUR 4,000 has been budgeted for the 70th Governing Board meeting in Vienna, Austria. This amount includes expenses for renting a conference room and the technical equipment for interpreting at the United Nations in Vienna, Austria.

3.2.16 Withholding Tax on Interest

For the gross interest revenue mentioned in paragraph 3.1.3, which will be allocated to the General Secretariat, an expenditure due to withholding tax on interest is budgeted at the valid interest rate of 25% amounting to EUR 225 per year.

3.2.17 Customs Duty / Import Sales Tax

For the import of goods (e.g. books, brochures), expenditure in the form of customs duties and/or turnover tax on imports amounting to EUR 500 following the XXII INCOSAI has been budgeted.

3.3 Expenditure – Training

The main activity under Training is the organisation of the 24th UN/INTOSAI Symposium in 2017 and of the 25th UN/INTOSAI Symposium in 2019.

3.3.1 Rewards to Staff

EUR 1,000 have been budgeted for 2017 and 2019 each as directly attributable compensation to staff for considerable overtime performed for the organisation of the 24th and 25th UN/INTOSAI Symposium.

3.3.2 Travel

An amount of EUR 20,000 for 2017 and EUR 22,000 for 2019 has been budgeted for travel expenses (flight costs; economy class). Some 20 participants are partly funded by INTOSAI. No expenses for accommodation or daily allowances were scheduled for this event. Amounts are based on historic data from the last symposia.

3.3.3 Information Technology (IT)

EUR 700 have been budgeted for 2017 and 2019 respectively. These amounts cover in particular expenses for USB flash drives etc.

3.3.4 Translation

For the next two UN/INTOSAI Symposia EUR 12,000 and EUR 13,000 have been budgeted for 2017 and for 2019 for translation. It was estimated to translate only summaries of the speeches/presentations and a final report.

In case of additional translation mandates after the 24th UN/INTOSAI Symposium, EUR 5,000 have been budgeted for 2018.

3.3.5 Interpretation

For interpretation during the two symposia EUR 22,000 and EUR 24,000 have been budgeted for 2017 and for 2019 respectively. Amounts are based on historic data from the last symposia.

3.3.6 Office Supplies

For office supplies (writing instruments, binders, separator sheets, writing pads etc.) for appr. 150 participants at the two symposia EUR 400 and EUR 450 have been budgeted for 2017 and for 2019 respectively.

3.3.7 Hospitality

For participants at the 24th UN/INTOSAI Symposium in 2017 EUR 5,000 have been budgeted for catering and beverage. An amount of EUR 5,500 has been budgeted for 2019.

3.3.8 Other expenses / Miscellaneous

Other expenses / miscellaneous have been estimated at EUR 500 per year for 2017 and 2019 respectively and will be allocated to the chapter Training.

3.3.9 Transport

EUR 1,500 have been budgeted for the transport of participants of the 24th UN/INTOSAI Symposium in 2017. EUR 1,600 have been budgeted for the transport of participants of the 25th UN/INTOSAI Symposium in 2019. Amounts are based on historic data from the last symposia.

3.3.10 Conference Service

EUR 5,500 has been budgeted for the organisation of the 24th UN/INTOSAI Symposium in 2017. EUR 6,500 has been budgeted for the organisation of the 25th UN/INTOSAI Symposium in 2019. Amounts are based on historic data from the last symposia.

3.3.11 Withholding Tax on Interest

For the gross interest revenue mentioned in paragraph 3.1.3, which will be allocated to the General Secretariat, an expenditure due to withholding tax on interest is budgeted at the valid interest rate of 25% amounting to EUR 113 per year.

3.4 Regular Remittances – IDI, INCOSAI, IJGA and Strategic Goals

3.4.1 IDI

5% of budgeted revenue (EUR 16,391 for 2017 to 2019 each; adjusted for bank charges and withholding tax on interest) has been budgeted for regular remittances to IDI.

3.4.2 INCOSAI

5% of revenue from the budget years 2016, 2017 and 2018 will be remitted to the host of the XXIII INCOSAI in 2019. According to budget, the total amount to be remitted as per 31 December 2018 will amount to appr. EUR 48,000.

3.4.3 IJGA

20% of budgeted revenue (EUR 65,717 for 2017 to 2019 each) has been budgeted for regular remittances to the IJGA.

3.4.4 Strategic Goals

25% of budgeted revenue (EUR 81,708 for 2017 to 2019 each) has been budgeted for regular remittances to the Strategic goal chairs.

4. Results for the Budget Period 2017 to 2019

4.1 Result 2017

In accordance with the budgeted figures, a deficit of appr. EUR 67,400 is anticipated for the year 2017.

4.2 Result 2018

In accordance with the budgeted figures, a surplus of appr. EUR 37,300 is anticipated for the year 2018.

4.3 Result 2019

In accordance with the budgeted figures, a deficit of EUR 50,000 is anticipated for the year 2019.

4.4 Overall Result 2017 to 2019

Based on the planned activities (especially participation in INTOSAI working sessions and Governing Board meetings, the investment in IT infrastructure etc.), a shortfall of appr. EUR 80,100 is estimated for the chapter General Secretariat for the budget period 2017 to 2019.

For the chapter Training, a balanced budget is estimated for the budget period 2017 to 2019.

Consequently, the overall result indicates a shortfall of appr. EUR 80,100 for the budget period 2017 to 2019. In comparison, a shortfall of EUR 79,000 was estimated for the previous budget period 2013 to 2015.

The anticipated shortfall will be covered by equity from the funds allocated to the General Secretariat. Given the current endowment of the funds (equity), INTOSAI can draw on a reserve of appr. three annual budgets at the end of the budget period 2014 to 2016 to cover expenses not yet anticipated.

5. Projected Balance Sheet for the Budget Period 2017 to 2019

The projected balance sheet serves to report tangible and non-tangible assets (IT hardware and software) that are to be capitalised. These are presented on the 31 December of each budget year after depreciation. Moreover, the projected balance sheet shows the reconciliation of the annual results in the funds⁴ General Secretariat and Training.

The projected balance sheet is a simplified presentation reduced to the major balance sheet items. It is to ensure a general overview of the budgeted development. Data as per 31 December 2016 have been extrapolated from estimates based on the quarterly financial statements as per 30 June 2016.

⁴ In order to ensure a true and fair presentation of any surplus or deficit in net assets/equity, outstanding receivables from assessed contributions are fully offset against provisions for outstanding contributions in the Statement of Financial Position and not booked as revenue.

6. Annexes

Annex 1: Programme Plan 2017 to 2019

Annex 2: Revenue and Expenditure 2017 to 2019

Annex 3: Results and Balances

Annex 4: Projected Balance Sheet 2017 to 2019

Annex 1 shows budgeted figures for the programme plan in accordance with Rule I.5 of the Financial Rules.

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

Annex 3 contains the total balance for each financial year as well as the total result for the overall budget period 2017 to 2019.

Annex 4 contains the reconciliation of profit/loss in the projected Balance Sheet.

Programme Plan 2017 to 2019 in EUR

Year	Cost center / Cost unit	Cost type																				TOTAL
		Allocation IDI	Allocation INCOSAI	Allocation IJGA	Allocation Strategic Goals	Rewards to Staff	Depreciation	Travel	Postage	IT	Translation	Interpreter	Office Supplies	Printing	Technical Literature	Hospitality	Bank Charges	Other Expenses / Miscellaneous	Transport	Conference Service	Withholding Tax on Interest	
2017	IDI	16.391														150				38		16.579
	INCOSAI		16.541																	38		16.579
	IJGA			65.717												450				150		66.317
	Strategic Goals				81.708											1.000				188		82.896
	General Secretariat in General					1.000	8.972		3.500	1.200	20.000		500	500	500	1.500	2.500	500		225	500	41.397
	Participation in INTOSAI Working Sessions							65.000														65.000
	70 th Meeting of the INTOSAI Governing Board										10.000	17.000				7.500		500	2.500	4.000		41.500
	24 th UN/INTOSAI Symposium					1.000		20.000		700	12.000	22.000	400			5.000		500	1.500	5.500	113	68.713
2017 Total Expenditure	16.391	16.541	65.717	81.708	2.000	8.972	85.000	3.500	1.900	42.000	39.000	900	500	500	14.000	4.100	1.500	4.000	9.500	752	500	398.981
2018	IDI	16.391														150				38		16.579
	INCOSAI		16.541																	38		16.579
	IJGA			65.717												450				150		66.317
	Strategic Goals				81.708											1.000				188		82.896
	General Secretariat in General					1.000	8.767		400	1.900	21.000		500	500	500	1.500	2.500	1.000		225		39.792
	Participation in INTOSAI Working Sessions							55.000														55.000
	71 st Meeting of the INTOSAI Governing Board										12.000											12.000
	Training in General										5.000									113		5.113
2018 Total Expenditure	16.391	16.541	65.717	81.708	1.000	8.767	55.000	400	1.900	38.000	0	500	500	500	1.500	4.100	1.000	0	0	752	0	294.276
2019	IDI	16.391														150				38		16.579
	INCOSAI		16.091													450				38		16.579
	IJGA			65.717												450				150		66.317
	Strategic Goals				81.708											1.000				188		82.896
	General Secretariat in General					1.000	8.767		400	2.400	15.000		550	550	550	1.700	2.700	1.000		225		34.842
	Participation in INTOSAI Working Sessions							58.000														58.000
	72 nd and 73 rd Meeting of the INTOSAI Governing Board										13.000					1.000						14.000
	XXIII INCOSAI							10.000			7.000											17.000
	25 th UN/INTOSAI Symposium					1.000		22.000		700	13.000	24.000	450			5.500		500	1.600	6.500	113	75.363
2019 Total Expenditure	16.391	16.091	65.717	81.708	2.000	8.767	90.000	400	3.100	48.000	24.000	1.000	550	550	8.200	4.750	1.500	1.600	6.500	752	0	381.576
2017 to 2019 Total Expenditure	49.173	49.173	197.151	245.124	5.000	26.506	230.000	4.300	6.900	128.000	63.000	2.400	1.550	1.550	23.700	12.950	4.000	5.600	16.000	2.256	500	1.074.833

Year	2017	2018	2019	2017 - 2019
Revenue				
General Secretariat - contributions (30%) - current year	94.825	94.825	94.825	284.475
General Secretariat - contributions (30%) - previous years	3.750	3.750	3.750	11.250
General Secretariat - gross interest revenue (30%)	900	900	900	2.700
Revenue - General Secretariat (30%)	99.475	99.475	99.475	298.425
Training - contributions (15%) - current year	47.412	47.412	47.412	142.236
Training - contributions (15%) - previous years	1.875	1.875	1.875	5.625
Training - gross interest revenue (15%)	450	450	450	1.350
Revenue - Training (15%)	49.737	49.737	49.737	149.211
IDI - contributions (5%) - current year	15.804	15.804	15.804	47.412
IDI - contributions (5%) - previous years	625	625	625	1.875
IDI - gross interest revenue (5%)	150	150	150	450
Revenue - IDI (5%)	16.579	16.579	16.579	49.737
INCOSAI - contributions (5%) - current year	15.804	15.804	15.804	47.412
INCOSAI - contributions (5%) - previous years	625	625	625	1.875
INCOSAI - gross interest revenue (5%)	150	150	150	450
Revenue - INCOSAI (5%)	16.579	16.579	16.579	49.737
IJGA - contributions (20%) - current year	63.217	63.217	63.217	189.651
IJGA - contributions (20%) - previous years	2.500	2.500	2.500	7.500
IJGA - gross interest revenue (20%)	600	600	600	1.800
Revenue - IJGA (20%)	66.317	66.317	66.317	198.951
Strategic Goals - contributions (25%) - current year	79.020	79.020	79.020	237.060
Strategic Goals - contributions (25%) - previous years	3.124	3.124	3.124	9.372
Strategic Goals - gross interest revenue (25%)	752	752	752	2.256
Revenue - Strategic Goals (25%)	82.896	82.896	82.896	248.688
Total Revenue contributions (100%) - current year	316.082	316.082	316.082	948.246
Total Revenue contributions (100%) - previous years	12.499	12.499	12.499	37.497
Total gross interest revenue (100%)	3.002	3.002	3.002	9.006
Total Revenue (100%)	331.583	331.583	331.583	994.749

Expenditure				
General Secretariat - Rewards to Staff	1.000	1.000	1.000	3.000
General Secretariat - Depreciation	8.972	8.767	8.767	26.506
General Secretariat - Travel	65.000	55.000	68.000	188.000
General Secretariat - Postage	3.500	400	400	4.300
General Secretariat - IT	1.200	1.900	2.400	5.500
General Secretariat - Translation	30.000	33.000	35.000	98.000
General Secretariat - Interpretation	17.000	0	0	17.000
General Secretariat - Office Supplies	500	500	550	1.550
General Secretariat - Printing	500	500	550	1.550
General Secretariat - Technical Literature	500	500	550	1.550
General Secretariat - Hospitality	9.000	1.500	2.700	13.200
General Secretariat - Bank Charges	2.500	2.500	2.700	7.700
General Secretariat - Other Expenses / Miscellaneous	1.000	1.000	1.000	3.000
General Secretariat - Transport	2.500	0	0	2.500
General Secretariat - Conference Service	4.000	0	0	4.000
General Secretariat - Withholding Tax on Interest	225	225	225	675
General Secretariat - Customs Duty / Import Sales Tax	500	0	0	500
Expenditure - General Secretariat	147.897	106.792	123.842	378.531
Training - Rewards to Staff	1.000	0	1.000	2.000
Training - Travel	20.000	0	22.000	42.000
Training - IT	700	0	700	1.400
Training - Translation	12.000	5.000	13.000	30.000
Training - Interpreter	22.000	0	24.000	46.000

Budget 2017, 2018, 2019 in EUR

Year	2017	2018	2019	2017 - 2019
Training - Office Supplies	400	0	450	850
Training - Hospitality	5.000	0	5.500	10.500
Training - Other Expenses / Miscellaneous	500	0	500	1.000
Training - Transport	1.500	0	1.600	3.100
Training - Conference Service	5.500	0	6.500	12.000
Training - Withholding Tax on Interest	113	113	113	339
Expenditure - Training	68.713	5.113	75.363	149.189
IDI - Bank Charges	150	150	150	450
IDI - Withholding Tax on Interest	38	38	38	114
IDI - Allocation IDI	16.391	16.391	16.391	49.173
Expenditure - IDI	16.579	16.579	16.579	49.737
INCOSAI - Bank Charges	0	0	450	450
INCOSAI - Withholding Tax on Interest	38	38	38	114
INCOSAI - Allocation INCOSAI	16.541	16.541	16.541	49.623
Expenditure - INCOSAI	16.579	16.579	16.579	49.737
IJGA - Bank Charges	450	450	450	1.350
IJGA - Withholding Tax on Interest	150	150	150	450
IJGA - Allocation IJGA	65.717	65.717	65.717	197.151
Expenditure - IJGA	66.317	66.317	66.317	198.951
Strategic Goals - Bank Charges	1.000	1.000	1.000	3.000
Strategic Goals - Withholding Tax on Interest	188	188	188	564
Strategic Goals - Allocation Strategic Goals	81.708	81.708	81.708	245.124
Expenditure - Strategic Goals	82.896	82.896	82.896	248.688
Total Expenditure	398.981	294.276	381.576	1.074.833

Annex 3

Year	2017	2018	2019	2017 - 2019
Revenue - General Secretariat	99.475	99.475	99.475	298.425
Expenditure - General Secretariat	-147.897	-106.792	-123.842	-378.531
Result - General Secretariat	-48.422	-7.317	-24.367	-80.106
Revenue - Training	49.737	49.737	49.737	149.211
Expenditure - Training	-68.713	-5.113	-75.363	-149.189
Result - Training	-18.976	+44.624	-25.626	+22
Revenue - IDI	16.579	16.579	16.579	49.737
Expenditure - IDI	-16.579	-16.579	-16.579	-49.737
Result - IDI	0	0	0	0
Revenue - INCOSAI	16.579	16.579	16.579	49.737
Expenditure - INCOSAI	-16.579	-16.579	-16.579	-49.737
Result - INCOSAI	0	0	0	0
Revenue - IJGA	66.317	66.317	66.317	198.951
Expenditure - IJGA	-66.317	-66.317	-66.317	-198.951
Result - IJGA	0	0	0	0
Revenue - Strategic Goals	82.896	82.896	82.896	248.688
Expenditure - Strategic Goals	-82.896	-82.896	-82.896	-248.688
Result - Strategic Goals	0	0	0	0
Balance Total	-67.398	+37.307	-49.993	-80.084

Year	2017	2018	2019
Assets			
Cash and cash equivalents	65.700	126.700	55.400
Receivables	23.000	23.000	23.000
Prepayments (non-exchange transactions)	0	0	0
Other current assets	600.000	750.000	600.000
Current assets	688.700	899.700	678.400
Non-current receivables	107.000	108.000	109.000
Other non-current assets	400.000	250.000	400.000
Infrastructure, plant and equipment	0	0	0
Intangible assets	17.400	8.700	0
Non-current assets	524.400	366.700	509.000
Assets	1.213.100	1.266.400	1.187.400
Liabilities			
Short-term provisions	5.000	5.000	5.000
Provisions for receivables assessed contributions current year	23.000	23.000	23.000
Prepayments (accruals and deferrals)	15.000	15.000	15.000
other current liabilities	2.500	47.500	2.500
Current liabilities	45.500	90.500	45.500
Provisions for receivables assessed contributions previous year	107.000	108.000	109.000
Other non-current liabilities	30.000	0	15.000
Non-current liabilities	137.000	108.000	124.000
Liabilities	182.500	198.500	169.500
Net-assets	1.030.600	1.067.900	1.017.900

