



SUMMARY OF EUROSAI  
FINANCIAL REPORT  
2021

30 May 2022



**APPENDIX 1.- BALANCE SHEET AS AT 31 DECEMBER 2021.**

(In euros)

<b>ASSETS</b>	<b>ITEM</b>	<b>FINANCIAL YEAR 2021</b>	<b>FINANCIAL YEAR 2020</b>
<b>A) NON-CURRENT ASSETS</b>			<b>0</b>
<b>B) CURRENT ASSETS</b>		<b>426,051.71</b>	<b>462,746.13</b>
III. Trade and other receivables			0
VI. Short term accruals	III.2	851.07	750.02
480. Prepaid Expenses		851.07	750.02
VII. Cash and other equivalent assets	III.1	425,200.64	461,996.11
572. Banks and financial institutions, demand current accounts, euros		425,200.64	461,996.11
<b>TOTAL ASSETS</b>		<b>426,051.71</b>	<b>462,746.13</b>
<b>NET ASSETS AND LIABILITIES</b>		<b>FINANCIAL YEAR 2021</b>	<b>FINANCIAL YEAR 2020</b>
<b>A) NET ASSETS</b>	V	<b>411,518.01</b>	<b>460,347.86</b>
A-1) Equity	III.3	411,518.01	460,347.86
I. Welfare fund	III.3	460,347.86	411,585.04
101. Welfare fund		460,347.86	411,585.04
VII. Result for the financial year	IV	-48,829.85	48,762.82
129. Result for the financial year		-48,829.85	48,762.82
<b>C) CURRENT LIABILITIES</b>		<b>14,533.70</b>	<b>2,398.27</b>
III. Current accounts payable		10,948.40	0
521. Current accounts payable		10,948.40	0
V. Trade creditors and other accounts payable	III.4	3,585.30	2,398.27
1. Suppliers		3,585.30	2,398.27
400. Suppliers		3,585.30	2,398.27
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>426,051.71</b>	<b>462,746.13</b>

**APPENDIX 2.- STATEMENT OF REVENUES AND EXPENSES. FINANCIAL YEAR  
2021**  
(In euros)

	ITEM	FINANCIAL YEAR 2021	FINANCIAL YEAR 2020
<b>A) CONTINUING OPERATIONS</b>			
<b>OPERATIONAL INCOME (1+5)</b>	<b>IV.1</b>	<b>0,00</b>	<b>99,190.00</b>
<b>1. Income from members' contributions</b>		<b>0,00</b>	<b>99,190.00</b>
a) 700. Fee income		0,00	99,190.00
<b>OPERATIONAL EXPENSES (4+7+8)</b>		<b>-48.829,85</b>	<b>-50,427.18</b>
<b>4. Publications and reports</b>	<b>IV.2.1</b>	<b>-17.742,12</b>	<b>-19,743.65</b>
a) 600. Publications		-17.742,12	-19,743.65
<b>5. Other operational income</b>		<b>0,00</b>	<b>0.00</b>
759. Non-trading and other operational income		0,00	0.00
<b>7. Other operational expenses</b>	<b>IV.2.2</b>	<b>-31.087,73</b>	<b>-30,683.53</b>
620. Translations		-13.261,76	-16,257.66
621. Shipments		-571,70	-1,148.84
622. Strategic Plan/Subsidies		-10.948,40	-9,636.00
623. Website updates		-432,21	-148.33
625. Software renewal		-1.332,84	-1,196.77
626. Bank services and similar		-2.343,92	-1,589.90
627. Public relations, representation		-926,40	-392.04
629. Office material		-1.270,50	-313.99
<b>8. Amortisation of fixed assets</b>		<b>0,00</b>	<b>0.00</b>
<b>A.1) OPERATIONAL PROFIT (1 + 4 + 7 + 8)</b>		<b>-48.829,85</b>	<b>48,762.82</b>
<b>14. Financial income</b>		<b>0,00</b>	<b>0.00</b>
<b>15 Financial expenses</b>		<b>0,00</b>	<b>0.00</b>
<b>A.2) FINANCIAL RESULT (14 + 15)</b>		<b>0,00</b>	<b>0.00</b>
<b>A.3) RESULT BEFORE TAXES (A.1 + A.2)</b>		<b>-48.829,85</b>	<b>48,762.82</b>
<b>A.5) RESULT FOR THE FINANCIAL YEAR</b>		<b>-48.829,85</b>	<b>48,762.82</b>



**APPENDIX 4.- SETTLEMENT STATEMENT OF THE EXPENDITURE BUDGET. FINANCIAL YEAR 2021**  
(In euros)

ITEM	OPENING CREDIT	CREDIT MODIFICATIONS			(1)	(2)		(1) - (2)	(2)/(1)*100
		INCORPORATIONS	POSITIVE TRANSFERS	NEGATIVE TRANSFERS	FINAL CREDIT	AUTHORIS. PAYMENT	PAYMENTS	CREDIT AVAILABLE	% EXECUTION. DEFINITIVE CREDIT
<b>Ch. 1 OPERATING EXPENSES</b>									
Art. 1.1: Translations	8,500.00	0,00	4,761.76	0.00	13,261.76	13,261.76	9,676.46	0.00	100%
Art. 1.2: Communications	3,000.00	3,340.41	0.00	0.00	6,340.41	571.70	571.70	5,768.71	9%
Art. 1.3: Printed Material	500.00	1,000.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0%
Art. 1.4: Representation	1,000.00	607.96	0.00	0.00	1,607.96	926.40	926.40	681.56	58%
Art. 1.5: EUROSAl publications	25,000.00	4,402.87	0.00	-8,709.02	20,693.,85	17,742.12	17,742.12	2,951.73	86%
Art. 1.6: Others	1,000.00	0.00	3,947.26	0.00	4,947.26	4,947.26	4,947.26	0.00	100%
Art. 1.7: Website	5,000.00	9,814.41	0.00	0.00	14,814.41	432.,21	432.21	14,382.20	3%
<b>TOTAL OPERATING EXPENSES</b>	<b>44,000.00</b>	<b>19,165.65</b>	<b>8,709.02</b>	<b>-8,709.02</b>	<b>63,165.,65</b>	<b>37,881.45</b>	<b>34,296.15</b>	<b>25,284.20</b>	<b>60%</b>
<b>Chap. 2 IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>									
Art. 2.1. Financing of activities	55,190.00	121,362.33	0.00	0.00	176,552.33	10,948.40	0.00	165,603.93	6%
<b>TOTAL IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>	<b>55,190.00</b>	<b>121,362.33</b>	<b>0.00</b>	<b>0.00</b>	<b>176,552.33</b>	<b>10,948.40</b>	<b>0.00</b>	<b>165,603.93</b>	<b>6%</b>
<b>OVERALL TOTAL</b>	<b>99,190.00</b>	<b>140,527.98</b>	<b>8,709.02</b>	<b>-8.,709.02</b>	<b>239,717.98</b>	<b>48,829.85</b>	<b>34,296.15</b>	<b>190,888.13</b>	<b>20%</b>



**APPENDIX 5.- SETTLEMENT STATEMENT OF THE INCOME BUDGET. FINANCIAL YEAR 2021**  
(In euros)

ITEM	INITIAL BUDGET	BUDGETARY VARIATIONS	DEFINITIVE BUDGET	% ON TOTAL	SETTLEMENTS	% DEGREE OF IMPLEMENTATION
Chapter 1: Contributions of Member SAIs (fees) Financed from Welfare Fund	99,190.00	0	99,190.00	41.38	N/A	N/A
Chapter 2 Other income (incorporation of carryovers from previous years)	0	140,527.98	140,527.98	58.62	N/A	N/A
<b>OVERALL TOTAL</b>	<b>99,190.00</b>		<b>239,717.98</b>	<b>100.00%</b>	<b>N/A</b>	<b>N/A</b>