



# Summary of EUROSAI Financial Report 2022

June 1<sup>st</sup>, 2023



## BALANCE SHEET AS AT 31 DECEMBER, 2022

(In euros)

ASSETS	SECTION	FINANCIAL YEAR 2022	FINANCIAL YEAR 2021
<b>A) NON-CURRENT ASSETS</b>		<b>0</b>	<b>0</b>
<b>B) CURRENT ASSETS</b>		<b>465,623.86</b>	<b>426,051.71</b>
III. Trade and other receivables			0
VI. Short-term accruals	III.2		851.07
480. Prepaid Expenses			851.07
VII. Cash and other equivalent assets	III.1	465,623.86	425,200.64
570. Cash, euros		214.84	
572. Banks and financial institutions euros		465,409.02	425,200.64
<b>TOTAL ASSETS</b>		<b>465,623.86</b>	<b>426,051.71</b>
NET ASSETS AND LIABILITIES		FINANCIAL YEAR 2022	FINANCIAL YEAR 2021
<b>A) NET ASSETS</b>	V	<b>449,127.06</b>	<b>411,518.01</b>
A-I) Equity	III.3	449,127.06	411,518.01
1. Welfare fund	III.3	412,868.38	460,347.86
101. Welfare fund		412,868.38	460,347.86
VII. Result for the financial year	IV	36,258.68	-48,829.85
129. Result for the financial year		36,258.68	-48,829.85
<b>C) CURRENT LIABILITIES</b>		<b>16,496.80</b>	<b>14,533.70</b>
III. Current accounts payable		15,792.70	10,948.40
521. Current accounts payable		15,792.70	10,948.40
V. Trade creditors and other accounts payable	III.4	704.10	3,585.30
1. Suppliers		704.10	3,585.30
400. Suppliers		704.10	3,585.30
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<b>465,623.86</b>	<b>426,051.71</b>

## STATEMENT OF REVENUES AND EXPENSES AS AT 31 DECEMBER, 2022.

(In euros)

	SECTION	FINANCIAL YEAR 2022	FINANCIAL YEAR 2021
<b>A) CONTINUING OPERATIONS</b>			
<b>OPERATING INCOME (1 + 5)</b>	<b>IV.1</b>	<b>94,179.00</b>	<b>0.00</b>
<b>1. Income from contributions by members</b>		<b>94,179.00</b>	<b>0.00</b>
a) 720. Fee income		94,179.00	0.00
<b>OPERATIONAL EXPENSES (4 + 7 + 8)</b>		<b>-57,920.32</b>	<b>-48,829.85</b>
<b>4. Publications and reports</b>	<b>IV.2.1</b>	<b>-19,375.05</b>	<b>-17,742.12</b>
a) 623.2. Magazine		-19,375.05	-17,742.12
<b>5. Other operational income</b>			<b>0.00</b>
a) Non-trading and other operational income			0.00
<b>7. Other operational expenses</b>	<b>IV.2.2</b>	<b>-38,545.27</b>	<b>-31,087.73</b>
623. Website update			-432.21
623.1. Translations		-934.60	-13,261.76
626. Banking services and similar		-1,899.77	-2,343.92
627. Public relations, representation		-1,076.90	-926.40
629.0 Other services		-656.46	-1,270.50
629.1 & 2. Software renewal		-1,126.63	-1,332.84
629.3. Shipments		-1,810.71	-571.70
650. Strategic Plan/Subsidies		-31,040.20	-10,948.40
<b>8. Depreciation of fixed assets</b>		<b>0.00</b>	<b>0.00</b>
<b>A.1) OPERATIONAL PROFIT (1 + 4 + 5+7 + 8)</b>		<b>36,258.68</b>	<b>-48,829.85</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>36,258.68</b>	<b>-48,829.85</b>
<b>A.5) RESULT FOR THE FINANCIAL YEAR</b>		<b>36,258.68</b>	<b>-48,829.85</b>

## STATEMENT OF THE EXPENDITURE BUDGET. FINANCIAL YEAR 2022.

(In euros)

ITEM	OPENING CREDIT	CREDIT MODIFICATIONS			(1)	(2)		(1) - (2)	(2)/(1)*100
		ADDITIONS	POSITIVE TRANSFERS	NEGATIVE TRANSFERS	FINAL CREDIT	AUTHORIZED PAYMENT	PAYMENTS	AVAILABLE CREDIT	% EXEC. CTO. DEFIN.
<b>Chap. 1 OPERATING EXPENSES</b>									
Art. 1.1. Translations	10,000.00	0.00	0.00	-2,845.52	7,154.48	934.60	934.60	6,219.88	13.06%
Art. 1.2. Communications	1,300.00	0.00	510.71	0.00	1,810.71	1,810.71	1,810.71	0.00	100%
Art. 1.4. Representation	1,000.00	0.00	76.90	0.00	1,076.90	1,076.90	1,076.90	0.00	100%
Art. 1.5. EUROSAI publications	19,000.00	0.00	375.05	0.00	19,375.05	19,375.05	18,670.95	0.00	100%
Art. 1.6. Others	1,800.00	0.00	1,882.86	0.00	3,682.86	3,682.86	3,682.86	0.00	100%
Art. 1.7. Website	500.00	0.00	0.00	0.00	500.00	0.00		500.00	0%
Art. 1.8 Contribution for the Congress organization	9,500.00	0.00	0.00	0.00	9,500.00	0.00		9,500.00	
<b>TOTAL, OPERATING EXPENSES</b>	<b>43,100.00</b>	<b>0.00</b>	<b>2,845.52</b>	<b>-2,845.52</b>	<b>43,100.00</b>	<b>26,880.12</b>	<b>26,176.02</b>	<b>16,219.88</b>	<b>62.37%</b>
<b>Chap. 2 IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>									
Art. 2.1. Financing of activities	51,079.00	0.00	0.00	0.00	51,079.00	31,040.20	15,247.50	20,038.80	60.77%
<b>TOTAL, IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN</b>	<b>51,079.00</b>	<b>0.00</b>	<b>0,00</b>	<b>-2,845.52</b>	<b>51,079.00</b>	<b>31,040.20</b>	<b>15,247.50</b>	<b>20,038.80</b>	<b>60.77%</b>
<b>OVERALL TOTAL</b>	<b>94,179.00</b>	<b>0.00</b>	<b>2,845.52</b>	<b>-2,845.52</b>	<b>94,179.00</b>	<b>57,920.32</b>	<b>41,423.52</b>	<b>36,258.68</b>	<b>61.50%</b>

## STATEMENT OF THE INCOME BUDGET. FINANCIAL YEAR 2022.

(In euros)

ITEM	INITIAL BUDGET	BUDGETARY VARIATIONS	DEFINITIVE BUDGET	% ON TOTAL	SETTLEMENTS	% DEGREE OF IMPLEMENTATION
Chapter 1. Contributions of Member (fees)	94,179.00	0	94,179.00	100%	94,179.00	100%
Chapter 2. Other income (incorporation of carryovers from previous years)	0	0	0.00	0%	0.00	0%
<b>OVERALL TOTAL</b>	<b>94,179.00</b>		<b>94,179.00</b>	<b>100%</b>	<b>94,179.00</b>	<b>100%</b>