



Summary of EUROSAI Financial Report 2023

8th May 2024



BALANCE SHEET AS AT DECEMBER 31, 2023.

(In euros)

ASSETS	SECTION	FINANCIAL YEAR 2023	FINANCIAL YEAR 2022
(A) NON-CURRENT ASSETS		0.00	0.00
(B) CURRENT ASSETS		481,859.28	465,623.86
III. Trade and other receivables	IV.2	128.15	
440. Debtors for commissions to be repaid		97.15	
Article 448. Current Account members of EUROSAI		31.00	
VI. Short-term accruals			
480. Prepaid expenses			
VII. Cash and other equivalent assets	IV.1	481,731.13	465,623.86
570. Cash, euros		1,160.04	214.84
572. Banks and financial institutions euros		480,571.09	465,409.02
TOTAL ASSETS		481,859.28	465,623.86
NET ASSETS AND LIABILITIES		FINANCIAL YEAR 2023	FINANCIAL YEAR 2022
A) NET ASSETS		480,147.46	449,127.06
A-1) Equity	IV.3	480,147.46	449,127.06
I. Welfare Fund		449,430.55	412,868.38
101. Welfare Fund		449,430.55	412,868.38
VII. Result for the financial year		30,716.91	36,258.68
129. Result for the financial year		30,716.91	36,258.68
(C) CURRENT LIABILITIES		1,711.82	16,496.80
III. Current accounts payable	IV.4		15,792.70
521. Current accounts payable			15,792.70
V. Trade creditors and other accounts payable	IV.5	1,711.82	704.10
1. Suppliers		1,711.82	704.10
400. Suppliers		1,711.82	704.10
TOTAL NET ASSETS AND LIABILITIES		481,859.28	465,623.86

STATEMENT OF REVENUES AND EXPENSES AS AT 31 DECEMBER 2023.

(In euros)

	APDO.	FINANCIAL YEAR 2023	FINANCIAL YEAR 2022
(A) CONTINUING OPERATIONS			
OPERATING INCOME (1 + 5)	V.1	86,761.00	94,179.00
1. Income from contributions by members		86,761.00	94,179.00
(a) 720. Fee income		86,761.00	94,179.00
OPERATIONAL EXPENSES (4 + 7 + 8)	V.2	-56,044.09	-57,920.32
4. Publications and reports	V.2.1	-15,967.35	-19,375.05
(a) 623.2. Magazine		-15,967.35	-19,375.05
5. Other operating income			
(a) Non-trading and other operational income			
7. Other operational expenses	V.2.2	-40,076.74	-38,545.27
623.1. Translations		-4,197.85	-934.60
621. Shipments		-6.90	-1,810.71
623. Website Update			
625. Software renewal		-603.79	-1,126.63
626. Banking services and similar		-353.04	-1,899.77
627. Public relations, representation			-1,076.90
629. Other services		-335.54	-656.46
650. Strategic Plan/Subsidies		-34,579.62	-31,040.20
8. Depreciation of fixed assets			0.00
A.1) OPERATIONAL PROFIT (1 + 4 + 5 + 7 + 8)		30,716.91	36,258.68
14. Financial Income		0.00	0.00
15. Financial Expenses		0.00	0.00
A.2) FINANCIAL RESULT (14 + 15)		0.00	0.00
A.3) RESULT BEFORE TAXES (A.1 + A.2)		30,716.91	36,258.68
A.5) RESULT FOR THE FINANCIAL YEAR		30,716.91	36,258.68

STATEMENT OF THE EXPENDITURE BUDGET. FINANCIAL YEAR 2023.

(In euros)

ITEM	OPENING CREDIT	CREDIT MODIFICATIONS			(1)	(2)	PAYMENTS	(1) - (2)	(2) / (1) *100
		ADDITIONS	Remaining additions Financial Year 2022	TRANSFERS	FINAL CREDIT	AUTHORIZED PAYMENT		AVAILABLE CREDIT	% EXECUTION CTO. DEFINE.
Ch. 1 OPERATING EXPENSES									
Art. 1.1. Translations	10,000.00	787.65	6,219.88		15,432.23	4,197.85	4,197.85	11,234.38	27.20
Art. 1.2. Communications	1,300.00	102.39	0.00		1,197.61	6.90	6.90	1,190.71	0.58
Art. 1.4. Representation	1,000.00	78.76	0.00		921.24	0.00	0.00	921.24	0.00
Art. 1.5. EUROSAl Publications	19,000.00	1,496.53	0.00		17,503.47	15,967.35	14,255.53	1,536.12	91.22
Art. 1.6. Others	1,800.00	141.78	0.00		1,658.22	1,292.37	1,292.37	365.85	77.94
Art. 1.7. Website	500.00	39.38	500.00		960.62	0.00	0.00	960.62	0.00
Art. 1.8 Contribution for the Congress organization	9,500.00	748.27	9,500.00		18,251.73	0.00	0.00	18,251.73	0.00
TOTAL, OPERATING EXPENSES	43,100.00	3,394.77	16,219.88		55,925.11	21,464.47	19,752.65	34,460.64	38.38
Ch. 2 IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN									
Art. 2.1. Financing of activities	51,079.00	4,023.23	20,038.80		67,094.57	34,579.62	34,579.62	32,514.95	51.54
TOTAL, IMPLEMENTATION EXPENSES OF THE STRATEGIC PLAN	51,079.00	4,023.23	20,038.80		67,094.57	34,579.62	34,579.62	32,514.95	51.54
OVERALL TOTAL	94,179.00	7,418.00	36,258.68		123,019.68	56,044.09	54,332.27	66,975.59	45.56

STATEMENT OF THE INCOME BUDGET. FINANCIAL YEAR 2023.

(In euros)

ITEM	INITIAL BUDGET	BUDGETARY VARIATIONS Russia and Belarus	DEFINITIVE BUDGET	% OF TOTAL	SETTLEMENTS	% LEVEL OF EXECUTION
Chapter 1. Contributions of Members (fees) Financed by the Social Fund	94,179.00	(7,418.00)	86,761.00	92.12%	86,726.00	99.96%
Chapter 2. Other income (incorporation of carryovers from previous years)	36,258.68	0	36,258.68	100%	0	N/A
OVERALL TOTAL	130,437.68	(7,418.00)	123,019.68	94.31%	86,726.00	99.96%