



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	980 997 278
Organisasjonsform:	Stiftelse
Foretaksnavn:	STIFTELSEN INTOSAI DEVELOPMENT INITIATIVE (IDI)
Forretningsadresse:	Stenersgata 2 0184 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2020 - 31.12.2020
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

Regler for små foretak benyttet:	Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Brynjar Wiersholm
Dato for fastsettelse av årsregnskapet:	25.03.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 29.05.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	4		
Annen driftsinntekt	4	55 396 821	76 597 718
Sum inntekter		55 396 821	76 597 718
Kostnader			
Lønnskostnad	5	37 010 595	34 915 210
Travel and accomodation cost	6	4 045 334	25 671 150
Other operating expences	8	14 463 159	15 956 380
Sum kostnader		55 519 088	76 542 740
Driftsresultat		-122 267	54 978
Finansinntekter og finanskostnader			
Annen renteinntekt			3 553
Agio		126 422	
Sum finansinntekter		126 422	3 553
Annen rentekostnad		4 155	
Annen finanskostnad			58 531
Sum finanskostnader		4 155	58 531
Netto finans		122 267	-54 978
Ordinært resultat før skattekostnad		0	0
Ordinært resultat etter skattekostnad		0	0
Årsresultat		0	0



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer	4	4 468 695	5 309 343
Sum fordringer		4 468 695	5 309 343
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	7	36 388 860	12 858 104
Sum bankinnskudd, kontanter og lignende		36 388 860	12 858 104
Sum omløpsmidler		40 857 555	18 167 447
SUM EIENDELER		40 857 555	18 167 447
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		250 000	250 000
Sum innskutt egenkapital		250 000	250 000
Opptjent egenkapital			
Annen egenkapital		222 566	222 566
Sum opptjent egenkapital		222 566	222 566
Sum egenkapital		472 566	472 566
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2020	2019
Kortsiktig gjeld			
Leverandørgjeld		1 676 485	1 885 753
Skyldige offentlige avgifter		2 382 105	2 481 408
Donor liability	1,4	33 802 675	10 899 220
Other short term liability		2 523 724	2 428 500
Sum kortsiktig gjeld		40 384 989	17 694 881
Sum gjeld		40 384 989	17 694 881
SUM EGENKAPITAL OG GJELD		40 857 555	18 167 447



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 214830

Enheten

Organisasjonsnummer: 980 997 278
Organisasjonsform: Stiftelse
Foretaksnavn: STIFTELSEN INTOSAI DEVELOPMENT
INITIATIVE (IDI)
Forretningsadresse: Stenersgata 2
0184 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Brynjar Wiersholm
Dato for fastsettelse av årsregnskapet: 25.03.2021

Grunnlag for avgivelse

År 2020: Årsregnskap er elektronisk innlevert.
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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Brønnøysundregistrene, 04.05.2021



Organisasjonsnr: 980 997 278
STIFTELSEN INTOSAI DEVELOPMENT
INITIATIVE (IDI)

RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2020</u>	<u>2019</u>
RESULTATREGNSKAP			
Inntekter			
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Ordinært resultat etter skattekostnad		0	0
Årsresultat		0	0



Organisasjonsnr: 980 997 278
STIFTELSEN INTOSAI DEVELOPMENT
INITIATIVE (IDI)

BALANSE

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
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Sum egenkapital		472 566	472 566
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 676 485	1 885 753
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SUM EGENKAPITAL OG GJELD	40 857 555	18 167 447



Organisasjonsnr: 980 997 278
STIFTELSEN INTOSAI DEVELOPMENT
INITIATIVE (IDI)

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Regnskapsprinsipper

1. Accounting Principles ? Assessment and Classification ? other conditions The financial statements consist of Income Statement, Statement of Financial Position, Statement of Cash Flow and Notes, and are prepared in accordance with the Norwegian Foundation Act, the Norwegian Accounting Act and Norwegian generally accepted accounting principles as of 31 December 2020. The financial statements fully describe the foundation?s assets, liabilities, financial position and results. All numbers are in Norwegian currency (NOK). The financial statements are based on the basic principles of historical nominal balance, comparativeness, continuous business, congruence and due caution. Transactions are accounted for a nominal value. All costs are accounted for at the time of origin. All Donor grants are accounted for as Donor Liabilities at the time of receipt. Upon conclusion of each activity the final amount is transferred from Donor Liabilities to the Income Statement and accounted for as Grant from Donors. Grant from the Office of the Auditor General (OAG), Norway is accounted for according to the same principles. Current assets and liabilities include balances due within one year. All other values are classified as fixed assets. Current assets and liabilities are valued at the lower/higher of cost and net realisable value. Fixed assets are valued at cost but written down to realisable value if the decline in value is expected to be permanent. Long-term debt is normally disclosed at the historical nominal value.

Note

5

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	26982026.00	26529660.00
<u>Arbeidsgiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	2664077.00	1499656.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	3977792.00	3926827.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	3386701.00	2959067.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	37010596.00	34915210.00

Direct Salaries include, among others, housing expenses for foreign



staff members amounting to NOK 2 486 515.

Note
5

Ytelser til ledende personer

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
	1423923.00	174282.00	8069.00

The Director General does not have an early retirement pension agreement or agreement on separate remuneration in the case of discontinuance or change of the conditions of employment. The Director General is only included in the ordinary pension plan.

Note
5

Ytelser til andre ledende personer

Neither the Director General nor any Board member have loans in IDI. IDI has not guaranteed for loans to the Director General or any Board member. Members of the IDI Board do not receive salary or any other fee.

Note
5

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	61505.00	42749.00
<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	31250.00	
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	92755.00	42749.00

Numbers include VAT.

Note
5

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
30.30

Note
5

Obligatorisk tjenstepensjon



Er virksomheten pliktig til å ha tjenstepensjonsordning etter lov:
Ja

Oppfyller pensjonsordning lovkravene: Ja

IDI employees with permanent residence in Norway are members of the Norwegian Public Service Pension Fund (Statens Pensjonskasse). The IDI pays a yearly fee for this membership and has no future pension obligations.

Note
5

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Note

Bankinnskudd

<u>Bundne skattetrekkmidler</u>	<u>Beløp</u>
	1394625.00
<u>Skyldig skattetrekk</u>	<u>Beløp</u>
	1324435.00



To the Board of Directors of Stiftelsen Intosai Development Initiative (IDI)

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Stiftelsen Intosai Development Initiative (IDI), which comprise the balance sheet as at 31 December 2020, income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Foundation as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including a true and fair view of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee

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T: 02316, org. no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and authorised accounting firm



Independent Auditor's Report - Stiftelsen Intosai Development Initiative (IDI)



that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Foundation's accounting information in accordance with the law and the bookkeeping standards and practices generally accepted in Norway.

Opinion on Governance

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that the Foundation is governed in accordance with the law, the Foundation's purpose and the articles of association.

Oslo, 25 March 2021

PricewaterhouseCoopers AS

Hans-Christian Berger
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Berger, Hans-Christian	BANKID_MOBILE	2021-03-25 11:39

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of the document.



INTOSAI Development Initiative (IDI) Financial Statements 2020

INCOME STATEMENT

All amounts in NOK

	Notes	2020	2019
REVENUES from Donors			
Grant from Sida, Sweden	4	8 926 143	11 710 394
Grant from Global Affairs Canada	4	4 382 859	9 842 087
Grant from MFA, Finland	4	0	616
Grant from SECO, Switzerland	4	5 455 851	8 575 424
Grant from USAID, USA	4	1 513 564	0
Grant from FCDO, UK	4	6 575 071	6 206 496
Grant from MFA, Ireland	4	1 297 195	2 075 814
Grant from ADA, Austria	4	745 195	2 748 647
Grant from MFA, France	4	1 077 339	1 038 779
Grant from OAG Norway	4	14 309 698	24 157 611
Grant from MFA, Hungary	4	0	1 749
Grant from Norwegian Embassy, South Sudan	4	876 000	1 000 000
Grant from General Court of Audit, Saudi Arabia	4	0	504 993
Grant from MFA, Estonia	4	0	898 106
Grant from Norwegian Embassy, Kenya	4	955 376	1 824 481
Grant from MFA, Iceland	4	919 981	854 572
Grant from European Commission, EU	4	5 386 119	2 504 650
Grant from State Audit Bureau, Qatar	4	533 048	2 653 298
Grant from IADB	4	652 747	0
Grant from BMZ (GIZ), Germany	4	1 790 635	0
Total Revenues		55 396 821	76 597 718
EXPENDITURE			
Payroll and related costs	5	37 010 595	34 915 210
Travel and accomodation costs	6	4 045 334	25 671 150
Other operating expenses	8	14 463 159	15 956 380
Total Expenditures		55 519 088	76 542 740
Net Operating Income		-122 267	54 978
Financial Transactions			
Financial Transactions	9	122 267	-54 978
Net Income		0	0
Net income distributed as follows:			
Equity this year		0	0




INTOSAI Development Initiative (IDI)


STATEMENT OF FINANCIAL POSITION

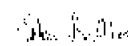
All amounts in NOK

	Notes	2020	2019
ASSETS			
Current Assets			
Other Receivables	4	4 468 696	5 309 343
Bank deposits and Cash in hand	7	36 388 860	12 858 104
Total Current Assets		40 857 555	18 167 447
Total Assets		40 857 555	18 167 447
FOUNDATION'S NET ASSETS AND LIABILITIES			
Net Assets			
Foundation's Founding Capital Endowment		250 000	250 000
Interest earned on Endowment previous years		222 566	222 566
Interest earned on Endowment current year		0	0
Total Foundation Net Assets		472 566	472 566
Current Liabilities			
Donor Liabilities	1,4	33 802 675	10 899 220
Creditor Liabilities Payable		1 676 485	1 885 753
Public Duties Payable		2 382 105	2 481 408
Other Short-term Liabilities		2 523 724	2 428 501
Total Current Liabilities		40 384 989	17 694 881
Total Net Assets and Liabilities		40 857 555	18 167 447

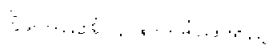
Oslo, 25.03.2021



Per-Kristian Foss

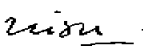

Pamela Dawn-Marie Monroe


Helena Lindberg


Margit Kraker

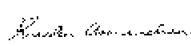

Åse Kristin Berglihn Hemsén



Tsakani Maluleke

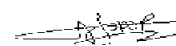

Vitor Manuel Silva Caldeira


Einar Gørrissen

Director General


Kristin Amundsen


Lara Taylor-Pearce


Agus Joko Pramono



INTOSAI Development Initiative (IDI)

STATEMENT OF CASHFLOW

All amounts in NOK

	2020	2019
NET CASH INFLOW:		
Excess of Revenues over Expenditures	0	0
Total Net Cash Inflow	0	0
SPECIFICATION OF CHANGES IN WORKING CAPITAL:		
Changes in bank deposits and Cash in Hand	23 530 755	-1 868 072
Changes in receivables	-840 647	4 463 907
Changes in short-term liabilities	-22 690 108	-2 595 834
Net Changes in working capital	0	0



**INTOSAI Development Initiative (IDI)
Notes to the Financial Statements of 2020
31 December 2020**

1. Accounting Principles – Assessment and Classification – other conditions

The financial statements consist of Income Statement, Statement of Financial Position, Statement of Cash Flow and Notes, and are prepared in accordance with the Norwegian Foundation Act, the Norwegian Accounting Act and Norwegian generally accepted accounting principles as of 31 December 2020. The financial statements fully describe the foundation's assets, liabilities, financial position and results. All numbers are in Norwegian currency (NOK).

The financial statements are based on the basic principles of historical nominal balance, comparativeness, continuous business, congruence and due caution. Transactions are accounted for a nominal value. All costs are accounted for at the time of origin.

All Donor grants are accounted for as Donor Liabilities at the time of receipt. Upon delivery of activities, amounts are transferred at the end of the year from Donor Liabilities to the Income Statement and accounted for as Grant from Donors. Grant from the Office of the Auditor General (OAG), Norway, is accounted for according to the same principles.

Current assets and liabilities include balances due within one year. All other values are classified as fixed assets. Current assets and liabilities are valued at the lower/higher of cost and net realisable value. Fixed assets are valued at cost but written down to realisable value if the decline in value is expected to be permanent. Long-term debt is normally disclosed at the historical nominal value.

2. Foreign Currency - Exchange Rates Policy

Revenues and expenses arising from a foreign currency transaction are converted into Norwegian kroner (NOK) using the exchange rate in effect at the date of the transaction. Current assets and liabilities arising from a foreign currency transaction and reflected in the balance sheet are converted into Norwegian kroner (NOK) using the exchange rate in effect at the date of the transaction but are adjusted to reflect the net realisable value as of balance sheet date. Net exchange loss or gain arising from conversions or settlements of foreign currency items are debited or credited to the relevant financial expenses or income account.

3. Liquid Assets Policy

Contributions from donors are deposited in the Nordea Bank as bank deposits. The IDI does not invest in securities or other financial instruments.



4. Grants in 2020

Only grants used in 2020 are accounted for as revenues. All excess funds are accounted for as Donor Liabilities and will be spent on activities in future years or be returned to the donors. Donor Grants contracted and which pertain to future years, but are not received, are not part of the financial statements.

The IDI has in 2020 received a grant amounting to NOK 27 000 000 from Office of the Auditor General of Norway, to cover the running expenses of the IDI Secretariat and some capacity development initiatives. The IDI will repay NOK 6 000 000 to the Office of the Auditor General of Norway as a result of COVID-19 and a significant reduction in expenses caused by stop in all travel activities from March 2020.

The IDI agreed with Sida, Sweden, to forfeit SEK 7 500 000 or 50 % of the grant for 2020 due to the consequences of COVID-19

The IDI receives a yearly grant from INTOSAI amounting to 5% of the INTOSAI incomes from the membership fees.

Several donors provide grants to cover direct expenses and recover running costs related to the IDI's capacity development initiatives.

Grants not yet received from FCDO and USAID for 2020 are not included in funding received 2020 as the agreements stipulates that grant payments are settled in arrears. They are, however, accounted for as grants in 2020 as they pertain to 2020 costs and are included as a receivable in the total current assets. All of the NOK 1 513 564 expensed from USAID below and NOK 2 590 220 expensed from FCDO below, NOK 4 103 784 in total, are included as a receivable.

IDI Secretariat and Capacity Development Programmes					
Donor	Donor liability 01 01 2020	Funding received 2020	Accrued interest	Expenses 2020	Donor liability 31 12 2020
OAG Norway	2 224 404	27 000 000	23 188	14 309 698	14 937 894
Sida, Sweden	2 276 873	7 673 397	12 241	8 926 143	1 036 369
IADB	-	652 747	-	652 747	-
BMZ (GIZ), Germany	-	2 558 903	-	1 790 635	768 268
State Audit Bureau, Kuwait	164 356	-	144	-	164 500
Global Affairs Canada	-	4 374 208	8 651	4 382 859	-
MFA, France	-	1 076 426	913	1 077 339	-
General Court of Audit, Saudi Arabia	486 591	955 480	872	-	1 442 943
MFA Estonia for SDG's	-	317 195	789	-	317 985
MFA, Iceland	-	919 230	751	919 981	-
USAID, USA	-	-	-	1 513 564	-1 513 564
FCDO, UK	-4 281 915	8 265 074	1 692	6 575 071	-2 590 220
Norwegian Embassy South Sudan	1 599	1 376 000	879	876 000	502 478
ADA, Austria	21 272	1 377 451	2 435	745 195	655 962
NORWEGIAN EMBASSY KENYA	527 138	1 500 000	2 085	955 578	1 075 847
SECO, Switzerland	2 207 081	6 516 431	9 477	5 455 851	3 277 138
INTOSAI	1 057 536	177 748	930	-	1 236 214
European Commission, EU	848 700	9 262 604	2 947	5 386 119	4 728 132
State Audit Bureau, Qatar	530 250	1 829 620	2 798	533 048	1 829 620
Norad, Norway	8 251	-	-	-	8 251
MFA, Ireland	472 138	2 614 150	2 240	1 297 195	1 791 332
Undistributed Interest Debt	73 012	-73 012	31 742	-	31 742
Total	6 617 306	78 373 653	104 753	55 396 821	29 698 891



5. Payroll and related costs

	2020	2019
Direct salaries	26 982 026	26 529 660
Pension	2 664 077	1 499 656
Employers national insurance contribution	3 977 792	3 926 827
Other payroll related costs	3 386 701	2 959 067
Total payroll and related costs	37 010 595	34 915 210

Full time equivalents	29,8	30,3
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Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 2 468 515. Payroll and related costs concerning the Director General amounted to NOK 1 606 274 in 2020.

The Director General does not have an early retirement pension agreement or agreement on separate remuneration in the case of discontinuance or change of the conditions of employment. The Director General is only included in the ordinary pension plan. Neither the Director General nor any Board member have loans in IDI. IDI has not guaranteed for loans to the Director General or any Board member.

Members of the IDI Board do not receive salary or any other fee.

As of 31.12.2020, the IDI had a complement of 38 members of staff, 31 Oslo based and 7 regional employees and also drew on Associate resources equivalent to 1,6 staff. The staff members are either employed directly by IDI or seconded by Supreme Audit Institutions.

IDI employees with permanent residence in Norway are members of the Norwegian Public Service Pension Fund (Statens Pensjonskasse). The IDI pays a yearly fee for this membership and has no future pension obligations.

The pension scheme for secondees to the IDI remains the responsibility of the seconding SAI or the secondees.

The IDI paid an audit fee amounting to NOK 61 505 inclusive of VAT, in the fiscal year 2020. They also paid NOK 31 250 for consultancy from their auditor.

6. Travel and Accommodation Costs

Travel and Accommodation Costs include all costs related to the transportation and accommodation of participants and staff attending the various IDI activities.

	2020	2019
IDI Secretariat	299 133	1 023 819
Work Stream activities	3 746 201	24 647 331



7. Restricted assets

The balance on the tax deduction bank account in Nordea was NOK 1 394 625 at the end of the fiscal year.

8. Other Operating Expenses

Other Operating Expenses include, among others:

	2020	2019
Consultants	7 271 769	8 577 797
IT services	1 069 920	990 612
Housing and meeting room costs	1 547 504	1 601 942
Stationary and printing costs	306 160	174 720
Phone and internet costs	483 250	514 421

9. Financial Transactions

Financial transactions consist of the following:

	2020	2019
Net interest	-4 155	3 553
Net foreign currency exchange gain/(loss)	126 421	-58 531
Net financial transactions	122 267	-54 978

Interest received is earned on Basic Capital and Account for Tax Deductions.

Interest received on grants is to be paid back to the donors when agreed in contracts and is therefore accounted for as Donor Liabilities. Interest earned in 2020 for return to donors amounts to NOK 31 742.

10. Specification of capacity development costs

The table shows the direct delivery costs of the IDI capacity development initiatives distributed by regions. This table does not capture how IDI has allocated person days or associated costs to the different regions. The significant reduction in costs in 2020 compared to 2019 should be seen in light of COVID-19. From March 2020 IDI services were delivered at the same level through virtual platforms.

The costs of the Global initiatives have for 2020 been distributed to the INTOSAI regions (and the AFROSAI sub-regions of AFROSAI-E and CREFIAF) based on the participation of the SAIs of different regions. The remaining costs classified as "Global" are mainly related to development and maintenance of global public goods.



	2020	2019
GLOBAL	2 895 307	4 855 039
AFROSAI-E	2 737 504	5 353 767
CREFI AF	1 256 631	8 194 306
ARABOSAI	61 561	2 298 070
ASOSAI (incl. ASEANSAI)	138 909	2 983 625
CAROSAI	13 984	1 574 191
EUROSAI	247 950	1 768 546
OLACEFS	1 552 160	2 080 970
PASAI	137 237	1 953 770
Total	9 041 243	31 062 284

11. Total Value IDI Projects – In kind support

Capacity development expenses transpiring from the IDI financial accounts do not give a full illustration of the total costs. IDI activities have a cost structure with several sources of funding and corresponding cost absorption.

A substantial part of the IDI Secretariat costs, mainly labour and travelling costs, can be identified as direct traceable costs to specific activities. The IDI has often used Secretariat staff to provide in-house services instead of buying services externally.

Numerous SAIs have provided valuable support to IDI in 2020. The IDI has benefitted from the pools of training specialists and subject matter experts who have been made available for IDI capacity development activities by the respective SAI.

12. Consequences of COVID-19

IDI's activities were significantly affected by COVID-19 in 2020. All travel and physical meeting activities were stopped from March 2020 with a significant reduction in expenses. As a consequence, IDI has increased its use of alternative ways of delivering the IDI services online.

IDI maintained full business continuity and delivered on its portfolio of initiatives and commitments in 2020. Support from donors continues to be strong and funding is expected to be at the same level in 2021 as in 2020.



Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	04.05.2018	11.06.2018
Telefon	Deres referanse	Vår referanse
90076012	Odd Hylland	2018/640657

Advokatfirmaet PricewaterhouseCoopers AS
Postboks 748 Sentrum
0106 Oslo

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Stiftelsen Intosai Development Initiative, org.nr. 980 997 278

Vi viser til deres brev av 4. mai 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Stiftelsen Intosai Development Initiative.

Skattedirektoratet gir på bakgrunn av en konkret vurdering Stiftelsen Intosai Development Initiative dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Stiftelsen Intosai Development Initiative er en non-profit stiftelse hvis formål er å gjennomføre opplæringsaktiviteter rettet mot riksrevisjoner, særlig i utviklingsland. Stiftelsen er tilknyttet en paraplyorganisasjon for riksrevisjoner globalt, International Organization of Supreme Audit Institutions. Arbeidsspråket er engelsk. Syv av ti styremedlemmer er ikke norske, og 23 av 29 ansatte er ikke norske. Finansieringen av stiftelsen kommer fra både norske og utenlandske myndigheter.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post:
skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “*informative regnskaper for ulike grupper av regnskapsbrukere*”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at stiftelsens aktiviteter retter seg mot utenlandske riksrevisjoner, og at finansieringen kommer fra norske og utenlandske myndigheter. Arbeidsspråket er engelsk. Videre er det vektlagt at største parten av både styremedlemmene og de ansatte er utenlandske.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer