



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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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:	30.03.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 07.05.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	4		
Annen driftsinntekt	4	100 859 395	69 410 740
Sum inntekter		100 859 395	69 410 740
Kostnader			
Lønnskostnad	5	46 479 132	40 559 999
Travel and accomodation costs	6	20 657 562	436 733
Other operating expenses	8	33 131 651	26 617 485
Sum kostnader		100 268 345	67 614 217
Driftsresultat		591 050	1 796 523
Netto finans			
Annen rentekostnad	8	142	1 272
Agio	8	412 072	325 931
Sum finanskostnader		412 214	327 203
Netto finans		-412 214	-327 203
Ordinært resultat før skattekostnad		178 836	1 469 320
Ordinært resultat etter skattekostnad		178 836	1 469 320
Årsresultat		178 836	1 469 320
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		178 836	1 469 320
Sum overføringer og disponeringer		178 836	1 469 320



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer	4	3 053 749	1 882 433
Sum fordringer		3 053 749	1 882 433
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	9	24 113 417	38 598 975
Sum bankinnskudd, kontanter og lignende		24 113 417	38 598 975
Sum omløpsmidler		27 167 166	40 481 408
SUM EIENDELER		27 167 166	40 481 408
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		250 000	250 000
Sum innskutt egenkapital		250 000	250 000
Opptjent egenkapital			
Annen egenkapital		1 870 723	1 691 886
Sum opptjent egenkapital		1 870 723	1 691 886
Sum egenkapital		2 120 723	1 941 886
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2022	2021
Kortsiktig gjeld			
Leverandørgjeld		5 022 493	1 976 746
Skyldige offentlige avgifter		3 643 104	2 844 879
Donor liabilities	4	13 014 010	30 626 042
Other short-term liabilities		3 366 836	3 091 855
Sum kortsiktig gjeld		25 046 443	38 539 522
Sum gjeld		25 046 443	38 539 522
SUM EGENKAPITAL OG GJELD		27 167 166	40 481 408



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 493340

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: 30.03.2023

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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, 22.06.2023



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

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	4		
Annen driftsinntekt	4	100 859 395	69 410 740
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Årsresultat		178 836	1 469 320
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		178 836	1 469 320
Sum overføringer og disponeringer		178 836	1 469 320



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

BALANSE

Beløp i: NOK **Note** **2022** **2021**

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Sum anleggsmidler 0 0

Omløpsmidler
Varer

Fordringer

Andre fordringer 4 3 053 749 1 882 433

Sum fordringer 3 053 749 1 882 433

Bankinnskudd, kontanter
og lignende

Bankinnskudd, kontanter
og lignende 9 24 113 417 38 598 975

Sum bankinnskudd,
kontanter og lignende 24 113 417 38 598 975

Sum omløpsmidler 27 167 166 40 481 408

SUM EIENDELER 27 167 166 40 481 408

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Selskapskapital 250 000 250 000

Sum innskutt egenkapital 250 000 250 000

Opptjent egenkapital

Annen egenkapital 1 870 723 1 691 886

Sum opptjent egenkapital 1 870 723 1 691 886

Sum egenkapital 2 120 723 1 941 886

Sum langsiktig gjeld 0 0

Kortsiktig gjeld

Leverandørgjeld 5 022 493 1 976 746

Skyldige offentlige
avgifter 3 643 104 2 844 879

Donor liabilities 4 13 014 010 30 626 042

Other short-term
liabilities 3 366 836 3 091 855



Sum kortsiktig gjeld	25 046 443	38 539 522
Sum gjeld	25 046 443	38 539 522
SUM EGENKAPITAL OG GJELD	27 167 166	40 481 408



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

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

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 and generally accepted accounting principles for small companies as of 31 December 2022. 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.

Note
5

Antall årsverk i regnskapsåret
35.60

Note
5

Spesifisering av resultatregnskapet

Lønnskostnader

Lønn	Årets	Fjorårets
	33647201.00	28902334.00
Folketrygdavgift	Årets	Fjorårets
	5156124.00	4494665.00
Pensjonskostnader	Årets	Fjorårets
	2151014.00	2480829.00
Andre ytelser	Årets	Fjorårets



5524792.00

4682171.00

Mer om årsverk og lønn

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 527 836. Payroll and related costs concerning the Director General amounted to NOK 1 701 046 in 2022.

Note

Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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Note

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Erverv

Endringer i beholdning av aksjer i løpet av regnskapsåret

Avhendelse

Endringer i beholdning av aksjer i løpet av regnskapsåret



Samvirkeforetak

Vedtektsbestemmelser/årsmøtevedtak/forslag til vedtak om medlemskapskonti

Mer om aksjer



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

Independent Auditor's Report

Opinion

We have audited the financial statements of Stiftelsen Intosai Development Initiative (Idi) (the Foundation), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2022, 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 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 relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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 of financial statements that give a true and fair view 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 that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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>

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, 30 March 2023
PricewaterhouseCoopers AS

Hans-Christian Berger
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Berger, Hans-Christian	BANKID_MOBILE	2023-03-30 13:24

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- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity
of the document.



INTOSAI Development Initiative (IDI) Financial Statements 2022

INCOME STATEMENT

All amounts in NOK

	Notes	2022	2021
REVENUES from Donors			
Grant from OAG, Norway	4	33 048 238	24 901 392
Grant from Sida, Sweden	4	14 837 950	12 130 706
Grant from ADA, Austria	4	1 639 861	1 026 816
Grant from Irish Aid, Ireland	4	2 556 559	4 304 996
Grant from INTOSAI	4	178 836	1 469 320
Grant from Global Affairs Canada	4	0	1 651
Grant from European Commission, EU	4	8 899 841	6 051 133
Grant from BMZ (GIZ), Germany	4	2 265 886	1 772 190
Grant from MFA, France	4	793 015	1 040 339
Grant from IADB	4	94 001	0
Grant from MFA, Iceland	4	0	347
Grant from Norwegian Embassy, Kenya	4	3 098 417	1 070 143
Grant from SAI, Latvia	4	148 447	152 754
Grant from Norwegian Embassy, South Sudan	4	4 750 820	2 138 033
Grant from State Audit Bureau, Qatar	4	4 845 875	755 309
Grant from General Court of Audit, Saudi Arabia	4	5 412 514	1 363 914
Grant from SECO, Switzerland	4	7 507 194	5 660 244
Grant from FCDO, UK	4	728 847	2 946 605
Grant from USAID, USA	4	7 417 968	2 624 848
Grant from MFA, Estonia	4	318 146	0
Grant from State Audit Bureau, Kuwait	4	164 584	0
Grant from NORAD, Norway	4	2 152 396	0
Total Revenues		100 859 395	69 410 740
EXPENDITURE			
Payroll and related costs	5	46 479 132	40 559 999
Travel and accomodation costs	6	20 657 562	436 733
Other operating expenses	7	33 131 651	26 617 486
Total Expenditures		100 268 344	67 614 217
Net Operating Income		591 051	1 796 523
Financial Transactions			
Financial Transactions	8	-412 214	-327 203
Net Income		178 836	1 469 320
Net income distributed as follows:			
Equity this year		178 836	1 469 320



INTOSAI Development Initiative (IDI)

Financial Statements 2022

STATEMENT OF FINANCIAL POSITION

All amounts in NOK

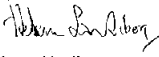
	Notes	2022	2021
ASSETS			
Current Assets			
Other Receivables	4	3 053 749	1 882 433
Bank deposits and Cash in hand	9	24 113 418	38 598 974
Total Current Assets		27 167 166	40 481 408
Total Assets		27 167 166	40 481 408
FOUNDATION'S NET ASSETS AND LIABILITIES			
Net Assets			
Foundation's Founding Capital Endowment		250 000	250 000
Interest earned on Endowment previous years		222 566	222 566
Other equity		1 648 157	1 469 321
Total Foundation Net Assets		2 120 723	1 941 887
Current Liabilities			
Donor Liabilities	4	13 014 010	30 626 042
Creditor Liabilities Payable		5 022 493	1 976 746
Public Duties Payable		3 643 104	2 844 879
Other Short-term Liabilities		3 366 837	3 091 855
Total Current Liabilities		25 046 444	38 539 521
Total Net Assets and Liabilities		27 167 166	40 481 408

Oslo, 30.03.2023


Karl Eirik Schjøtt-Pedersen


Åse Kristin Berglihn Hensen


Kristin Amundsen


Helena Lindberg


Tashi Tashi



Margit Kraker


Tsakani Maluleke


Hussam Alangari


Agus Joko Pramono


Nancy Gathungu


Einar Gørrissen
Director General



INTOSAI Development Initiative (IDI)

STATEMENT OF CASHFLOW

All amounts in NOK

	2022	2021
NET CASH INFLOW:		
Excess of Revenues over Expenditures	178 836	1 469 321
Total Net Cash Inflow	178 836	1 469 321
SPECIFICATION OF CHANGES IN WORKING CAPITAL:		
Changes in bank deposits and Cash in Hand	-14 485 557	2 210 115
Changes in receivables	1 171 315	-2 586 262
Changes in short-term liabilities	13 493 078	1 845 468
Net Changes in working capital	178 836	1 469 321



**INTOSAI Development Initiative (IDI)
Notes to the Financial Statements of 2022
31 December 2022**

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 and generally accepted accounting principles for small companies as of 31 December 2022. 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 2022

Only grants used in 2022 are accounted for as revenues¹. 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 2022 received a grant amounting to NOK 28 600 000 from Office of the Auditor General of Norway, to cover the running expenses of the IDI Secretariat and some capacity development initiatives.

The IDI receives a yearly grant from INTOSAI amounting to 5% of the INTOSAI incomes from the membership fees. In agreement with INTOSAI, grants from INTOSAI will be recognised as revenue, without being spent, resulting in a surplus and increasing IDI reserves.

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

Grants not yet received from USAID and Norwegian Embassy South Sudan for 2022 are not included in funding received 2022 as the agreements stipulates that grant payments are settled in arrears. They are, however, accounted for as grants in 2022 as they pertain to 2022 costs and are included as a receivable in the total current assets. All of the NOK 2 605 991 expensed from USAID below, and the 198 547 expensed from Norwegian Embassy South Sudan below, are included as a receivable.

¹ An exception are INTOSAI grants that are recognised as revenue without being spent to increase IDI reserves.



IDI Secretariat and Capacity Development Programmes						
Donor	Donor liability 01.01.2022	Funding received 2022	Accrued interest	Expenses 2022	Income to Reserves	Donor liability 31.12.2022
Unrestricted Grants						
INTOSAI	-	178 645	191	-	178 836	-
State Audit Bureau, Kuwait	164 562	-	21	164 584	-	-
General Bureau for Auditi, Saudi Arabia	130 734	-	739	131 473	-	-
Sub-total Unrestricted Grants	295 297	178 645	951	296 057	178 836	-
Restricted Grants						
General Bureau for Auditi, Saudi Arabia	4 190 776	1 899 530	-	5 281 041	-	809 265
OAG, Norway	11 947 464	28 600 000	4 787	33 048 238	-	7 504 013
SIDA, Sweden	467 372	14 368 942	1 636	14 837 950	-	-
IADB	-	94 001	-	94 001	-	-
BMZ (GIZ), Germany	1 326 889	1 106 239	403	2 265 886	-	167 645
Global Affairs, Canada	-	-	-	-	-	-
MFA, France	-	792 880	135	793 015	-	-
MFA Estonia for SDG's	318 105	-	41	318 146	-	-
MFA, Iceland	-	-	-	-	-	-
USAID, USA	16 862	4 794 772	343	4 811 977	-	-
FCDO, UK	-	728 683	164	728 847	-	-
Norwegian Embassy South Sudan	251 963	4 300 000	310	4 552 273	-	-
ADA, Austria	642 288	997 357	217	1 639 861	-	-
Norwegian Embassy Kenya	1 282 468	2 500 000	306	3 098 417	-	684 357
SECO, Switzerland	3 217 959	5 711 532	1 153	7 507 194	-	1 423 450
European Union	1 716 563	8 166 739	1 009	8 899 841	-	984 470
State Audit Bureau, Qatar	2 898 277	1 947 124	475	4 845 875	-	-
NORAD, Norway	2 041 251	1 444 691	-	2 152 396	-	1 333 546
MFA, Ireland	-	2 556 000	559	2 556 559	-	-
State Audit Office, Latvia	-	148 425	22	148 447	-	-
Undistributed Interest Debt	12 510	-	94 753	-	-	107 263
Sub-total Restricted Grants	30 330 745	80 156 917	106 312	97 579 964	-	13 014 008
Total (Resource Basis)	30 626 042	80 335 562	107 263	97 876 021	178 836	13 014 010
Adjustment for Grants paid in arrears						
FCDO, UK	-1 682 392	1 682 392	-	-	-	-
USAID, USA	-	-	-	2 605 991	-	-2 605 991
Norwegian Embassy South Sudan	-	-	-	198 547	-	-198 547
Total (Cash Received Basis)	28 943 650	82 017 954	107 263	100 680 558	178 836	10 209 473

5. Payroll and related costs

	2022	2021
Direct salaries	33 647 201	28 902 334
Pension	2 151 014	2 480 829
Employers national insurance contributio	5 156 124	4 494 665
Other payroll related costs	5 524 792	4 682 171
Total payroll and related costs	46 479 132	40 559 999

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 527 836. Payroll and related costs concerning the Director General amounted to NOK 1 701 046 in 2022.



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 31.12.2022, the IDI had a complement of 49 members of staff, 40 Oslo based and 9 regional employees and also drew on unpaid Associate resources equivalent to 1,1 staff. The staff members are either employed directly by IDI or seconded by Supreme Audit Institutions. Number of full-time equivalents during 2022 was 35,6.

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 40 019 inclusive of VAT, in the fiscal year 2022.

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.

	2022	2021
IDI Secretariat	604 879	60 629
Work Stream activities	20 052 683	376 104

7. Other Operating Expenses

Other Operating Expenses include, among others:

	2022	2021
Consultants	19 887 484	17 170 014
IT services	1 277 015	1 079 221
Housing and meeting room costs	1 547 484	1 547 484
Stationary and printing costs	105 823	140 858
Phone and internet costs	1 219 897	1 100 993



8. Financial Transactions

Financial transactions consist of the following:

	2022	2021
Net interest	-142	-1 272
Net foreign currency exchange gain/(loss)	-412 072	-325 931
Net financial transactions	-412 214	-327 203

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 2022 amounts to NOK 107 263.

9. Restricted assets

The balance on the tax deduction bank account in Nordea was NOK 2 044 603 at the end of the fiscal year.

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 increase in costs in 2022 compared to 2021 should be seen in light of a resumption of physical activities after the pandemic.

The costs of the Global initiatives have for 2022 been distributed to the INTOSAI regions (and the AFROSAI sub-regions of AFROSAI-E and CREFIAF) where costs can be directly attributed to regions. The remaining costs classified as "Global" include global activities with SAls across regions as beneficiaries as well as to the development and maintenance of global public goods.

	2022	2021
GLOBAL	20 423 414	9 038 975
AFROSAI-E	8 316 406	2 244 432
CREFIAF	5 862 602	1 934 984
ARABOSAI	414 047	248 084
ASOSAI (incl. ASEANSAl)	674 512	264 874
CAROSAI	195 484	249 409
EUROSAI	377 190	8 646
OLACEFS	476 374	78 360
PASAI	14 795	252 154
Total	36 754 824	14 319 919



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 2022. 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 delivery of services after the pandemic

IDI gradually resumed travel and physical meeting activities during 2022 following the pandemic and at the same time keep a high focus on developing alternative ways of delivering IDI services online.

IDI maintained full business continuity and delivered on its portfolio of initiatives and commitments in 2022. Support from donors continues to be strong and funding is expected to be at the same level in 2023 as in 2022.



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	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se www.skatteetaten.no	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post:	22 17 08 60
	skatteetaten.no/sendepost	



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