



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

|                         |                         |
|-------------------------|-------------------------|
| Årsregnskapets periode: | 01.01.2023 - 31.12.2023 |
|-------------------------|-------------------------|

### 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:  | 19.03.2024        |

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 18.05.2025



## Resultatregnskap

| Beløp i: NOK                                 | Note | 2023               | 2022               |
|--|------|--------------------|--------------------|
| <b>RESULTATREGNSKAP</b>                      |      |                    |                    |
| <b>Inntekter</b>                             |      |                    |                    |
| Salgsinntekt                                 | 4    |                    |                    |
| Annen driftsinntekt                          | 4    | 111 369 579        | 100 859 395        |
| <b>Sum inntekter</b>                         |      | <b>111 369 579</b> | <b>100 859 395</b> |
| <b>Kostnader</b>                             |      |                    |                    |
| Lønnskostnad                                 | 5    | 51 937 303         | 46 479 132         |
| Travel and accomodation costs                | 6    | 27 162 394         | 20 657 562         |
| Other operating expenses                     | 8    | 31 394 510         | 33 131 651         |
| <b>Sum kostnader</b>                         |      | <b>110 494 207</b> | <b>100 268 345</b> |
| <b>Driftsresultat</b>                        |      | <b>875 372</b>     | <b>591 050</b>     |
| <b>Netto finans</b>                          |      |                    |                    |
| Annen rentekostnad                           | 8    | 897                | 142                |
| Agio   | 8    | 67 885             | 412 072            |
| <b>Sum finanskostnader</b>                   |      | <b>68 782</b>      | <b>412 214</b>     |
| <b>Netto finans</b>                          |      | <b>-68 782</b>     | <b>-412 214</b>    |
| <b>Ordinært resultat før skattekostnad</b>   |      | <b>806 590</b>     | <b>178 836</b>     |
| <b>Ordinært resultat etter skattekostnad</b> |      | <b>806 590</b>     | <b>178 836</b>     |
| <b>Årsresultat</b>                           |      | <b>806 590</b>     | <b>178 836</b>     |
| <b>Overføringer og disponeringer</b>         |      |                    |                    |
| Overføringer til/fra annen egenkapital       |      | 806 590            | 178 836            |
| <b>Sum overføringer og disponeringer</b>     |      | <b>806 590</b>     | <b>178 836</b>     |



### Balanse

| Beløp i: NOK                                   | Note | 2023              | 2022              |
|--|------|-------------------|-------------------|
| <b>BALANSE - EIENDELER</b>                     |      |                   |                   |
| <b>Anleggsmidler</b>                           |      |                   |                   |
| <b>Immaterielle eiendeler</b>                  |      |                   |                   |
| Sum anleggsmidler                              |      | 0                 | 0                 |
| <b>Omløpsmidler</b>                            |      |                   |                   |
| <b>Varer</b>                                   |      |                   |                   |
| <b>Fordringer</b>                              |      |                   |                   |
| Andre fordringer                               | 4    | 4 550 705         | 3 053 749         |
| <b>Sum fordringer</b>                          |      | <b>4 550 705</b>  | <b>3 053 749</b>  |
| <b>Bankinnskudd, kontanter og lignende</b>     |      |                   |                   |
| Bankinnskudd, kontanter og lignende            | 9    | 36 806 938        | 24 113 417        |
| <b>Sum bankinnskudd, kontanter og lignende</b> |      | <b>36 806 938</b> | <b>24 113 417</b> |
| <b>Sum omløpsmidler</b>                        |      | <b>41 357 643</b> | <b>27 167 166</b> |
| <b>SUM EIENDELER</b>                           |      | <b>41 357 643</b> | <b>27 167 166</b> |
| <b>BALANSE - EGENKAPITAL OG GJELD</b>          |      |                   |                   |
| <b>Egenkapital</b>                             |      |                   |                   |
| <b>Innskutt egenkapital</b>                    |      |                   |                   |
| Selskapskapital                                |      | 250 000           | 250 000           |
| <b>Sum innskutt egenkapital</b>                |      | <b>250 000</b>    | <b>250 000</b>    |
| <b>Opptjent egenkapital</b>                    |      |                   |                   |
| Annen egenkapital                              |      | 2 677 313         | 1 870 723         |
| <b>Sum opptjent egenkapital</b>                |      | <b>2 677 313</b>  | <b>1 870 723</b>  |
| <b>Sum egenkapital</b>                         |      | <b>2 927 313</b>  | <b>2 120 723</b>  |
| <b>Sum langsiktig gjeld</b>                    |      | <b>0</b>          | <b>0</b>          |



## Balanse

| <b>Beløp i: NOK</b>             | <b>Note</b> | <b>2023</b>       | <b>2022</b>       |
|---------------------------------|-------------|-------------------|-------------------|
| <b>Kortsiktig gjeld</b>         |             |                   |                   |
| Leverandørgjeld                 |             | 3 114 208         | 5 022 493         |
| Skyldige offentlige avgifter    |             | 4 285 044         | 3 643 104         |
| Donor liabilities               | 4           | 27 150 773        | 13 014 010        |
| Other short-term liabilities    |             | 3 880 305         | 3 366 836         |
| <b>Sum kortsiktig gjeld</b>     |             | <b>38 430 330</b> | <b>25 046 443</b> |
| <b>Sum gjeld</b>                |             | <b>38 430 330</b> | <b>25 046 443</b> |
| <b>SUM EGENKAPITAL OG GJELD</b> |             | <b>41 357 643</b> | <b>27 167 166</b> |



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 362280

#### Enheten

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

#### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

#### 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: 19.03.2024

#### Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

*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, 06.05.2024



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

## RESULTATREGNSKAP

| <b>Beløp i: NOK</b>                          | <b>Note</b> | <b>2023</b>        | <b>2022</b>        |
|--|-------------|--------------------|--------------------|
| <b>RESULTATREGNSKAP</b>                      |             |                    |                    |
| <b>Inntekter</b>                             |             |                    |                    |
| Salgsinntekt                                 | 4           |                    |                    |
| Annen driftsinntekt                          | 4           | 111 369 579        | 100 859 395        |
| <b>Sum inntekter</b>                         |             | <b>111 369 579</b> | <b>100 859 395</b> |
| <b>Kostnader</b>                             |             |                    |                    |
| Lønnskostnad                                 | 5           | 51 937 303         | 46 479 132         |
| Travel and accomodation costs                | 6           | 27 162 394         | 20 657 562         |
| Other operating expenses                     | 8           | 31 394 510         | 33 131 651         |
| <b>Sum kostnader</b>                         |             | <b>110 494 207</b> | <b>100 268 345</b> |
| <b>Driftsresultat</b>                        |             | <b>875 372</b>     | <b>591 050</b>     |
| Annen rentekostnad                           | 8           | 897                | 142                |
| Agio   | 8           | 67 885             | 412 072            |
| <b>Sum finanskostnader</b>                   |             | <b>68 782</b>      | <b>412 214</b>     |
| <b>Netto finans</b>                          |             | <b>-68 782</b>     | <b>-412 214</b>    |
| <b>Ordinært resultat før skattekostnad</b>   |             | <b>806 590</b>     | <b>178 836</b>     |
| <b>Ordinært resultat etter skattekostnad</b> |             | <b>806 590</b>     | <b>178 836</b>     |
| <b>Årsresultat</b>                           |             | <b>806 590</b>     | <b>178 836</b>     |
| <b>Overføringer og disponeringer</b>         |             |                    |                    |
| Overføringer til/fra annen egenkapital       |             | 806 590            | 178 836            |
| <b>Sum overføringer og disponeringer</b>     |             | <b>806 590</b>     | <b>178 836</b>     |



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

## BALANSE

**Beløp i: NOK** **Note** **2023** **2022**

### BALANSE - EIENDELER

**Anleggsmidler**  
**Immaterielle eiendeler**

Sum anleggsmidler 0 0

**Omløpsmidler**  
**Varer**

**Fordringer**

Andre fordringer 4 4 550 705 3 053 749

Sum fordringer 4 550 705 3 053 749

**Bankinnskudd, kontanter**  
**og lignende**

Bankinnskudd, kontanter  
og lignende 9 36 806 938 24 113 417

Sum bankinnskudd,  
kontanter og lignende 36 806 938 24 113 417

Sum omløpsmidler 41 357 643 27 167 166

SUM EIENDELER 41 357 643 27 167 166

### BALANSE - EGENKAPITAL OG GJELD

**Egenkapital**

**Innskutt egenkapital**

Selskapskapital 250 000 250 000

Sum innskutt egenkapital 250 000 250 000

**Opptjent egenkapital**

Annen egenkapital 2 677 313 1 870 723

Sum opptjent egenkapital 2 677 313 1 870 723

Sum egenkapital 2 927 313 2 120 723

Sum langsiktig gjeld 0 0

**Kortsiktig gjeld**

Leverandørgjeld 3 114 208 5 022 493

Skyldige offentlige  
avgifter 4 285 044 3 643 104

Donor liabilities 4 27 150 773 13 014 010

Other short-term  
liabilities 3 880 305 3 366 836



|                          |            |            |
|--------------------------|------------|------------|
| Sum kortsiktig gjeld     | 38 430 330 | 25 046 443 |
| Sum gjeld                | 38 430 330 | 25 046 443 |
| SUM EGENKAPITAL OG GJELD | 41 357 643 | 27 167 166 |



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 2023. 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  
40.20

Note  
5

#### Spesifisering av resultatregnskapet

##### Lønnskostnader

|                          |              |                  |
|--------------------------|--------------|------------------|
| <u>Lønn</u>              | <u>Årets</u> | <u>Fjorårets</u> |
|                          | 38088111.00  | 33647201.00      |
| <u>Folketrygdavgift</u>  | <u>Årets</u> | <u>Fjorårets</u> |
|                          | 6440599.00   | 5156124.00       |
| <u>Pensjonskostnader</u> | <u>Årets</u> | <u>Fjorårets</u> |
|                          | 3115674.00   | 2151014.00       |
| <u>Andre ytelser</u>     | <u>Årets</u> | <u>Fjorårets</u> |



4292919.00

5524792.00

**Mer om årsverk og lønn**

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 592 574. Payroll and related costs concerning the Director General amounted to NOK 1 765 169 in 2023.

**Note****Ekstraordinære inntekter og kostnader**

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

**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> |
| <u>Samlet beløp - foretak i samme konsern</u>       | <u>Årets</u> | <u>Fjorårets</u> |
| <u>Samlet beløp - foretak i samme konsern</u>       | <u>Årets</u> | <u>Fjorårets</u> |
| <u>Samlet beløp - felles kontrollert virksomhet</u> | <u>Årets</u> | <u>Fjorårets</u> |
| <u>Pantstillelse</u>                                | <u>Beløp</u> |                  |

**Note**

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

**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 statement of financial position as at 31 December 2023, the income statement and the statement of cash flow 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 2023, 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. 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.

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



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, 19 March 2024  
**PricewaterhouseCoopers AS**

Bente Norbye Lie  
State Authorised Public Accountant  
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

| <b>Name</b>       | <b>Method</b> | <b>Date</b>      |
|-------------------|---------------|------------------|
| Lie, Bente Norbye | BANKID        | 2024-03-25 14:58 |

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of the document.



**INTOSAI Development Initiative (IDI)  
Notes to the Financial Statements of 2023  
31 December 2023**

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**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 2023. 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 2023

Only grants used in 2023 are accounted for as revenues<sup>1</sup>. 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 2023 received a grant amounting to NOK 28 700 000 from Office of the Auditor General of Norway, to cover the running expenses of the IDI Secretariat and some capacity development initiatives.

IDI receives a yearly grant from INTOSAI amounting to 5% of the INTOSAI incomes from the membership fees. For 2023, IDI received an additional grant of EUR 50 000 from INTOSAI reserve funds. 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 2023 are not included in funding received 2023 as the agreements stipulates that grant payments are settled in arrears. They are, however, accounted for as grants in 2023 as they pertain to 2023 costs and are included as a receivable in the total current assets. All of the NOK 1 823 643 expensed from USAID below, and the 361 886 expensed from Norwegian Embassy South Sudan below, are included as a receivable.

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<sup>1</sup> 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<br>01.01.2023 | Funding<br>received 2023 | Accrued<br>interest | Expenses<br>2023   | Income to<br>Reserves | Donor<br>liability<br>31.12.2023 |
| <b>Unrestricted Grants</b>                          |                               |                          |                     |                    |                       |                                  |
| INTOSAI   | -                             | 806 415                  | 175                 | -                  | 806 590               | -                                |
| State Audit Bureau, Kuwait                          | -                             | -                        | -                   | -                  | -                     | -                                |
| General Bureau for Auditi, Saudi Arabia             | -                             | -                        | -                   | -                  | -                     | -                                |
| <b>Sub-total Unrestricted Grants</b>                | -                             | <b>806 415</b>           | <b>175</b>          | -                  | <b>806 590</b>        | -                                |
| <b>Restricted Grants</b>                            |                               |                          |                     |                    |                       |                                  |
| General Bureau for Auditi, Saudi Arabia             | 809 265                       | -                        | 5 231               | 814 497            | -                     | -                                |
| OAG, Norway   | 7 504 013                     | 28 700 000               | 39 624              | 32 513 020         | -                     | 3 730 616                        |
| SIDA, Sweden  | -                             | 16 757 015               | 14 557              | 16 771 573         | -                     | -                                |
| IADB  | -                             | -                        | -                   | -                  | -                     | -                                |
| BMZ (GIZ), Germany                                  | 167 645                       | 1 924 557                | 2 388               | 1 092 746          | -                     | 1 001 844                        |
| Global Affairs, Canada                              | -                             | 9 669 190                | -                   | 7 160 748          | -                     | 2 508 442                        |
| MFA, France   | -                             | 933 399                  | 778                 | 934 177            | -                     | -                                |
| MFA Estonia for SDG's                               | -                             | -                        | -                   | -                  | -                     | -                                |
| Asian Development Bank                              | -                             | 2 693 045                | -                   | 2 693 045          | -                     | -                                |
| USAID, USA  | -                             | 9 502 182                | 4 721               | 9 417 477          | -                     | 89 426                           |
| FCDO, UK  | -                             | -                        | 715                 | 715                | -                     | -                                |
| Norwegian Embassy South Sudan                       | -                             | 5 592 453                | 4 466               | 5 596 919          | -                     | -                                |
| ADA, Austria  | -                             | 1 108 150                | 1 609               | 1 109 759          | -                     | -                                |
| Norwegian Embassy Kenya                             | 684 357                       | 2 261 500                | 3 711               | 2 382 260          | -                     | 567 308                          |
| SECO, Switzerland                                   | 1 423 450                     | 20 838 197               | 8 762               | 5 019 736          | -                     | 17 250 673                       |
| European Union                                      | 984 470                       | 14 762 829               | 9 697               | 15 205 916         | -                     | 551 080                          |
| State Audit Bureau, Qatar                           | -                             | 2 096 859                | 4 754               | 2 101 613          | -                     | -                                |
| NORAD, Norway                                       | 1 333 546                     | 2 000 000                | 3 420               | 2 441 696          | -                     | 895 270                          |
| MFA, Ireland  | -                             | 2 957 000                | 2 508               | 2 959 508          | -                     | -                                |
| State Audit Office, Latvia                          | -                             | 161 910                  | 146                 | 162 055            | -                     | -                                |
| Undistributed Interest Debt                         | 107 263                       | -                        | 448 849             | -                  | -                     | 556 111                          |
| <b>Sub-total Restricted Grants</b>                  | <b>13 014 008</b>             | <b>121 958 287</b>       | <b>555 936</b>      | <b>108 377 460</b> | -                     | <b>27 150 773</b>                |
| <b>Total (Resource Basis)</b>                       | <b>13 014 008</b>             | <b>122 764 702</b>       | <b>556 112</b>      | <b>108 377 460</b> | <b>806 590</b>        | <b>27 150 773</b>                |
| <i>Adjustment for Grants paid in arrears</i>        |                               |                          |                     |                    |                       |                                  |
| USAID, USA  | -2 605 991                    | 2 605 991                | -                   | 1 823 643          | -                     | -1 823 643                       |
| Norwegian Embassy South Sudan                       | -198 547                      | 198 547                  | -                   | 361 886            | -                     | -361 886                         |
| <b>Total (Cash Received Basis)</b>                  | <b>10 209 471</b>             | <b>125 569 240</b>       | <b>556 112</b>      | <b>110 562 989</b> | <b>806 590</b>        | <b>24 965 244</b>                |

## 5. Payroll and related costs

|  | 2023              | 2022              |
|--|-------------------|-------------------|
| Direct salaries                          | 38 088 111        | 33 647 201        |
| Pension                                  | 3 115 674         | 2 151 014         |
| Employers national insurance contributio | 6 440 599         | 5 156 124         |
| Other payroll related costs              | 4 292 919         | 5 524 792         |
| <b>Total payroll and related costs</b>   | <b>51 937 303</b> | <b>46 479 132</b> |

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 592 574. Payroll and related costs concerning the Director General amounted to NOK 1 765 169 in 2023.



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 31.12.2023, IDI employed 40 staff in Norway and drew on 8 Professionals hired via the Employer of Record, Globalization Partners. In addition, IDI drew on unpaid Associate resources equivalent to 0,8 staff.

Number of full-time equivalents during 2023 was 40,2.

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 214 266 inclusive of VAT, in the fiscal year 2023.

## 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.

|                        | 2023       | 2022       |
|------------------------|------------|------------|
| IDI Secretariat        | 517 800    | 604 879    |
| Work Stream activities | 26 644 595 | 20 052 683 |

## 7. Other Operating Expenses

Other Operating Expenses include consultancy costs of Professionals hired through Globalization Partners, among others:

|                                | 2023       | 2022       |
|--------------------------------|------------|------------|
| Consultants                    | 18 333 206 | 19 887 484 |
| IT services                    | 1 115 572  | 1 277 015  |
| Housing and meeting room costs | 2 286 664  | 1 547 484  |
| Stationary and printing costs  | 128 342    | 105 823    |
| Phone and internet costs       | 1 219 379  | 1 219 897  |



## 8. Financial Transactions

Financial transactions consist of the following:

|   | 2023           | 2022            |
|---|----------------|-----------------|
| Net interest                              | -897           | -142            |
| Net foreign currency exchange gain/(loss) | -67 885        | -412 072        |
| <b>Net financial transactions</b>         | <b>-68 782</b> | <b>-412 214</b> |

Interest received is earned on Capital and Operation Bank Accounts.

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 2023 amounts to NOK 556 112.

## 9. Restricted assets

The balance on the tax deduction bank account in Nordea was NOK 1 833 409 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 2023 compared to 2022 comes as a general increase in activities across IDI and in particular for regional activities.

The costs of the Global initiatives have for 2023 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 SAIs across regions as beneficiaries as well as to the development and maintenance of global public goods.

|                         | 2023              | 2022              |
|-------------------------|-------------------|-------------------|
| GLOBAL                  | 18 745 974        | 20 423 414        |
| AFROSAI-E               | 8 397 827         | 8 316 406         |
| CREFIAF                 | 7 193 979         | 5 862 602         |
| ASOSAI (incl. ASEANSAI) | 1 989 849         | 674 512           |
| ARABOSAI                | 1 817 452         | 414 047           |
| CAROSAI                 | 1 437 793         | 195 484           |
| OLACEFS                 | 1 041 975         | 476 374           |
| EUROSAI                 | 428 230           | 377 190           |
| PASAI                   | 66 208            | 14 795            |
| <b>Total</b>            | <b>41 119 287</b> | <b>36 754 824</b> |



## **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 2023. 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. Business Continuity**

IDI maintained full business continuity and delivered on its portfolio of initiatives and commitments in 2023. Support from donors continues to be strong and funding is expected to be at the same level in 2024 as in 2023.



## INTOSAI Development Initiative (IDI) Financial Statements 2023

### INCOME STATEMENT

All amounts in NOK

|   | Notes | 2023               | 2022               |
|---|-------|--------------------|--------------------|
| <b>REVENUES from Donors</b>                     |       |                    |                    |
| Grant from OAG, Norway                          | 4     | 32 513 020         | 33 048 238         |
| Grant from Sida, Sweden                         | 4     | 16 771 573         | 14 837 950         |
| Grant from ADA, Austria                         | 4     | 1 109 759          | 1 639 861          |
| Grant from Irish Aid, Ireland                   | 4     | 2 959 508          | 2 556 559          |
| Grant from INTOSAI                              | 4     | 806 590            | 178 836            |
| Grant from Asian Development Bank               | 4     | 2 693 045          | 0                  |
| Grant from Global Affairs Canada                | 4     | 7 160 748          | 0                  |
| Grant from MFA, Estonia                         | 4     | 0                  | 318 146            |
| Grant from European Commission, EU              | 4     | 15 205 916         | 8 899 841          |
| Grant from FCDO, UK                             | 4     | 715                | 728 847            |
| Grant from MFA, France                          | 4     | 934 177            | 793 015            |
| Grant from BMZ (GIZ), Germany                   | 4     | 1 092 746          | 2 265 886          |
| Grant from IADB                                 | 4     | 0                  | 94 001             |
| Grant from State Audit Bureau, Kuwait           | 4     | 0                  | 164 584            |
| Grant from SAI, Latvia                          | 4     | 162 055            | 148 447            |
| Grant from NORAD, Norway                        | 4     | 2 441 696          | 2 152 396          |
| Grant from Norwegian Embassy, Kenya             | 4     | 2 382 260          | 3 098 417          |
| Grant from Norwegian Embassy, South Sudan       | 4     | 5 958 805          | 4 750 820          |
| Grant from State Audit Bureau, Qatar            | 4     | 2 101 613          | 4 845 875          |
| Grant from General Court of Audit, Saudi Arabia | 4     | 814 497            | 5 412 514          |
| Grant from SECO, Switzerland                    | 4     | 5 019 736          | 7 507 194          |
| Grant from USAID, USA                           | 4     | 11 241 120         | 7 417 968          |
| <b>Total Revenues</b>                           |       | <b>111 369 579</b> | <b>100 859 395</b> |
| <b>EXPENDITURE</b>                              |       |                    |                    |
| Payroll and related costs                       | 5     | 51 937 303         | 46 479 132         |
| Travel and accomodation costs                   | 6     | 27 162 394         | 20 657 562         |
| Other operating expenses                        | 7     | 31 394 510         | 33 131 651         |
| <b>Total Expenditures</b>                       |       | <b>110 494 207</b> | <b>100 268 344</b> |
| <b>Net Operating Income</b>                     |       | <b>875 372</b>     | <b>591 051</b>     |
| <b>Financial Transactions</b>                   |       |                    |                    |
| Financial Transactions                          | 8     | -68 782            | -412 214           |
| <b>Net Income</b>                               |       | <b>806 590</b>     | <b>178 836</b>     |
| <b>Net income distributed as follows:</b>       |       |                    |                    |
| Equity this year                                |       | 806 590            | 178 836            |



## INTOSAI Development Initiative (IDI)

Financial Statements 2023

### STATEMENT OF FINANCIAL POSITION

All amounts in NOK

|  | Notes | 2023       | 2022       |
|--|-------|------------|------------|
| <b>ASSETS</b>                                  |       |            |            |
| Current Assets                                 |       |            |            |
| Other Receivables                              | 4     | 4 550 705  | 3 053 749  |
| Bank deposits                                  | 9     | 36 806 938 | 24 113 418 |
| Total Current Assets                           |       | 41 357 643 | 27 167 166 |
| Total Assets                                   |       | 41 357 643 | 27 167 166 |
| <b>FOUNDATION'S NET ASSETS AND LIABILITIES</b> |       |            |            |
| Net Assets                                     |       |            |            |
| Foundation's Founding Capital Endowment        |       | 250 000    | 250 000    |
| Interest earned on Endowment previous years    |       | 222 566    | 222 566    |
| Other equity                                   |       | 2 454 747  | 1 648 156  |
| Total Foundation Net Assets                    |       | 2 927 313  | 2 120 723  |
| Current Liabilities                            |       |            |            |
| Donor Liabilities                              | 4     | 27 150 773 | 13 014 010 |
| Creditor Liabilities Payable                   |       | 3 114 208  | 5 022 493  |
| Public Duties Payable                          |       | 4 285 044  | 3 643 104  |
| Other Short-term Liabilities                   |       | 3 880 306  | 3 366 837  |
| Total Current Liabilities                      |       | 38 430 331 | 25 046 444 |
| Total Net Assets and Liabilities               |       | 41 357 643 | 27 167 166 |

Oslo, 19.03.2024

Karl Eirik Schjøtt-Pedersen

Merethe Nordling

Tom-Christer Nilsen

Gareth Thomas Davies

Dasho Tashi

Margit Kraker

Tsakani Maluleke

Hussam Alangari

Bruno Dantas

Nancy Gathungu

Einar Gørrissen  
Director General



## INTOSAI Development Initiative (IDI)

### Financial Statements 2023

#### STATEMENT OF CASHFLOW

All amounts in NOK

|   | 2023           | 2022           |
|---|----------------|----------------|
| <b>NET CASH INFLOW:</b>                             |                |                |
| Excess of Revenues over Expenditures                | 806 590        | 178 836        |
| <b>Total Net Cash Inflow</b>                        | <b>806 590</b> | <b>178 836</b> |
| <br>  |                |                |
| <b>SPECIFICATION OF CHANGES IN WORKING CAPITAL:</b> |                |                |
| Changes in bank deposits and Cash in Hand           | 14 483 822     | -14 485 557    |
| Changes in receivables                              | -290 389       | 1 171 315      |
| Changes in short-term liabilities                   | -13 386 842    | 13 493 078     |
| <b>Net Changes in working capital</b>               | <b>806 590</b> | <b>178 836</b> |



## Skattedirektoratet

|                               |                 |               |
|-------------------------------|-----------------|---------------|
| Saksbehandler                 | Deres dato      | Vår dato      |
| Jeanette Munkvold<br>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 <a href="http://www.skatteetaten.no">www.skatteetaten.no</a>          | 800 80 000  |
| 0134 Oslo              | Org.nr: 996250318  | Telefaks    |
|                        | E-post:  | 22 17 08 60 |
|                        | <a href="mailto:skatteetaten.no/sendepost">skatteetaten.no/sendepost</a> |             |



*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*