



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

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

### Regnskapsår

Årsregnskapets periode:	01.01.2021 - 31.12.2021
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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:	01.04.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

*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, 25.06.2023



## Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	4		
Annen driftsinntekt	4	69 410 740	55 396 821
<b>Sum inntekter</b>		<b>69 410 740</b>	<b>55 396 821</b>
<b>Kostnader</b>			
Lønnskostnad	5	40 559 999	37 010 595
Travel and accomodation costs	6	436 733	4 045 334
Other operating expenses	8	26 617 485	14 463 159
<b>Sum kostnader</b>		<b>67 614 217</b>	<b>55 519 088</b>
<b>Driftsresultat</b>		<b>1 796 523</b>	<b>-122 267</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		0	0
Agio	9		126 422
<b>Sum finansinntekter</b>		<b>0</b>	<b>126 422</b>
Annen rentekostnad	9	1 272	4 155
Agio	9	325 931	0
<b>Sum finanskostnader</b>		<b>327 203</b>	<b>4 155</b>
<b>Netto finans</b>		<b>-327 203</b>	<b>122 267</b>
<b>Ordinært resultat før skattekostnad</b>		<b>1 469 320</b>	<b>0</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>1 469 320</b>	<b>0</b>
<b>Årsresultat</b>		<b>1 469 320</b>	<b>0</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		1 469 320	
<b>Sum overføringer og disponeringer</b>		<b>1 469 320</b>	



### Balanse

Beløp i: NOK	Note	2021	2020
<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	1 882 433	4 468 695
<b>Sum fordringer</b>		<b>1 882 433</b>	<b>4 468 695</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	7	38 598 975	36 388 860
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>38 598 975</b>	<b>36 388 860</b>
<b>Sum omløpsmidler</b>		<b>40 481 408</b>	<b>40 857 555</b>
<b>SUM EIENDELER</b>		<b>40 481 408</b>	<b>40 857 555</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		1 691 886	222 566
<b>Sum opptjent egenkapital</b>		<b>1 691 886</b>	<b>222 566</b>
<b>Sum egenkapital</b>		<b>1 941 886</b>	<b>472 566</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 976 746	1 676 485
Skyldige offentlige avgifter		2 844 879	2 382 105
Donor liabilities	1,4	30 626 042	33 802 675
Other short-term liabilities		3 091 855	2 523 724
<b>Sum kortsiktig gjeld</b>		<b>38 539 522</b>	<b>40 384 989</b>
<b>Sum gjeld</b>		<b>38 539 522</b>	<b>40 384 989</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>40 481 408</b>	<b>40 857 555</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 283025

**Enheten**

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

**Regnskapsår**

Årsregnskapets periode: 01.01.2021 - 31.12.2021

**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: 01.04.2022

**Grunnlag for avgivelse**

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År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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Brønnøysundregistrene, 28.05.2022



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

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
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Organisasjonsnr: 980 997 278  
STIFTELSEN INTOSAI DEVELOPMENT  
INITIATIVE (IDI)

## BALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
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Sum egenkapital		1 941 886	472 566
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
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Sum kortsiktig gjeld	38 539 522	40 384 989
Sum gjeld	38 539 522	40 384 989
SUM EGENKAPITAL OG GJELD	40 481 408	40 857 555



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 2021. 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

Antall årsverk i regnskapsåret  
32.80

Note  
5

#### Spesifisering av resultatregnskapet

##### Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	28902334.00	26982026.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	4494665.00	3977792.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	2480829.00	2664077.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>



4682171.00 3386701.00

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	40559999.00	37010596.00

#### Mer om årsverk og lønn

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 890 627. Payroll and related costs concerning the Director General amounted to NOK 1 559 395 in 2021.

#### 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



## 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 <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*



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), which comprise the balance sheet as at 31 December 2021, 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 Company as at 31 December 2021, 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 Company as required by laws and regulations 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 Company'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.

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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



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



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*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.

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

Oslo, 1 April 2022  
**PricewaterhouseCoopers AS**

Hans-Christian Berger  
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Berger, Hans-Christian	BANKID_MOBILE	2022-04-07 18:01

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of the document.



**INTOSAI Development Initiative (IDI)  
Notes to the Financial Statements of 2021  
31 December 2021**

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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, the Norwegian Accounting Act and Norwegian generally accepted accounting principles as of 31 December 2021. 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 at 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. The 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 2021

Only grants used in 2021 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 2021 received a grant amounting to NOK 27 900 000 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 significant travel activities in 2021.

The IDI agreed with Sida, Sweden, to forfeit SEK 3 500 000 or 23 % of the grant for 2021 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. 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 FCDO for 2021 are not included in funding received 2021 as the agreements stipulates that grant payments are settled in arrears. They are, however, accounted for as grants in 2021 as they pertain to 2021 costs and are included as a receivable in the total current assets. All of the NOK 1 682 392 expensed from FCDO below are included as a receivable.

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<sup>1</sup> An exception are INTOSAI grants that were recognised as revenue without being spent to increase IDI reserves.



IDI Secretariat and Capacity Development Programmes						
Donor	Donor liability 01.01.2021	Funding received 2021	Accrued interest	Expenses 2021	Income to Reserves	Donor liability 31.12.2021
<b>Unrestricted Grants</b>						
INTOSAI	1 236 214	232 641	466	-	1 469 320	-0
State Audit Bureau, Kuwait	164 500	-	62	-	-	164 562
General Bureau for Auditi, Saudi Arabia	130 191	-	544	-	-	130 734
<b>Sub-total Unrestricted Grants</b>	<b>1 530 905</b>	<b>232 641</b>	<b>1 071</b>	<b>-</b>	<b>1 469 320</b>	<b>295 297</b>
<b>Restricted Grants</b>						
General Bureau for Auditi, Saudi Arabia	1 312 752	4 241 938	-	1 363 914	-	4 190 776
OAG, Norway	14 937 894	21 900 000	10 962	24 901 392	-	11 947 464
SIDA, Sweden	1 036 369	11 557 955	3 754	12 130 706	-	467 372
IADB	-	-	-	-	-	-
BMZ (GIZ), Germany	768 268	2 329 847	964	1 772 190	-	1 326 889
Global Affairs, Canada	-	-	1 651	1 651	-	-
MFA, France	-	1 039 933	406	1 040 339	-	-
MFA Estonia for SDG's	317 985	-	120	-	-	318 105
MFA, Iceland	-	-	347	347	-	-
USAID, USA	-	2 641 710	-	2 624 848	-	16 862
FCDO, UK	-	1 262 711	1 501	1 264 212	-	-
Norwegian Embassy South Sudan	502 478	1 887 000	518	2 138 033	-	251 963
ADA, Austria	655 962	1 012 613	528	1 026 816	-	642 288
Norwegian Embassy Kenya	1 073 847	1 278 000	763	1 070 143	-	1 282 468
SECO, Switzerland	3 277 138	5 597 774	3 290	5 660 244	-	3 217 959
European Union	4 728 132	3 035 752	3 811	6 051 133	-	1 716 563
State Audit Bureau, Qatar	1 829 620	1 823 075	890	755 309	-	2 898 277
NORAD, Norway	8 251	2 033 000	-	-	-	2 041 251
MFA, Ireland	1 791 332	2 512 500	1 164	4 304 996	-	0
State Audit Office, Latvia	-	152 754	-	152 754	-	-
Undistributed Interest Debt	31 742	-31 742	12 511	-	-	12 510
<b>Sub-total Restricted Grants</b>	<b>32 271 770</b>	<b>64 274 821</b>	<b>43 181</b>	<b>66 259 027</b>	<b>-</b>	<b>30 330 745</b>
<b>Total (Resource Basis)</b>	<b>33 802 675</b>	<b>64 507 462</b>	<b>44 253</b>	<b>66 259 027</b>	<b>1 469 320</b>	<b>30 626 042</b>
<i>Adjustment for Grants paid in arrears</i>						
USAID, USA	-1 513 564	1 513 564	-	-	-	-
FCDO, UK	-2 590 220	2 590 220	-	1 682 392	-	-1 682 392
<b>Total (Cash Received Basis)</b>	<b>29 698 891</b>	<b>68 611 246</b>	<b>44 253</b>	<b>67 941 419</b>	<b>1 469 320</b>	<b>28 943 650</b>

## 5. Payroll and related costs

	2021	2020
Direct salaries	28 902 334	26 982 026
Pension	2 480 829	2 664 077
Employers national insurance contribution	4 494 665	3 977 792
Other payroll related costs	4 682 171	3 386 701
<b>Total payroll and related costs</b>	<b>40 559 999</b>	<b>37 010 595</b>

Full time equivalents	32,8	29,8
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Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 890 627. Payroll and related costs concerning the Director General amounted to NOK 1 559 395 in 2021.



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 31.12.2021, the IDI had a complement of 43 members of staff, 34 Oslo based and 9 regional employees and also drew on Associate resources equivalent to 4,3 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 56 250 inclusive of VAT, in the fiscal year 2021. They also paid NOK 134 675 inclusive of VAT for project audits/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.

	2021	2020
IDI Secretariat	60 629	299 133
Work Stream activities	376 104	3 746 201

## 7. Restricted assets

The balance on the tax deduction bank account in Nordea was NOK 1 641 889 at the end of the fiscal year.

## 8. Other Operating Expenses

Other Operating Expenses include, among others:



	2021	2020
Consultants	17 170 014	7 271 769
IT services	1 079 221	1 069 920
Housing and meeting room costs	1 547 484	1 547 504
Stationary and printing costs	140 858	306 160
Phone and internet costs	1 100 993	483 250

Consultancy costs increased mainly due to an increase in professional services related to new digital platforms and services (NOK 5,5 million ) and regional employees (NOK 2,5 million).

## 9. Financial Transactions

Financial transactions consist of the following:

	2021	2020
Net interest	-1 272	-4 155
Net foreign currency exchange gain/(loss)	-325 931	126 421
<b>Net financial transactions</b>	<b>-327 203</b>	<b>122 267</b>

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 2021 for return to donors amounts to NOK 12 511.

## 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 2021 compared to 2020 should be seen in light of normalizing activities during the prolonged pandemic. For 2021 IDI services were delivered at the same level through virtual platforms.

The costs of the Global initiatives have for 2021 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.



	2021	2020
GLOBAL	9 038 975	2 895 307
AFROSAI-E	2 244 432	2 737 504
CREFI AF	1 934 984	1 256 631
ARABOSAI	248 084	61 561
ASOSAI (incl. ASEANSAI)	264 874	138 909
CAROSAI	249 409	13 984
EUROSAI	8 646	247 950
OLACEFS	78 360	1 552 160
PASAI	252 154	137 237
<b>Total</b>	<b>14 319 919</b>	<b>9 041 243</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 2021. 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 also in 2021. All travel and physical meeting activities were halted until the end of 2021 with a significant reduction in expenses. As a consequence, IDI has continued 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 2021. Support from donors continues to be strong and funding is expected to be at the same level in 2022 as in 2021.



## INTOSAI Development Initiative (IDI) Financial Statements 2021

### INCOME STATEMENT

All amounts in NOK

	Notes	2021	2020
<b>REVENUES from Donors</b>			
Grant from OAG, Norway	4	24 901 392	14 309 698
Grant from Sida, Sweden	4	12 130 706	8 926 143
Grant from ADA, Austria	4	1 026 816	745 195
Grant from INTOSAI	4	1 469 320	0
Grant from Global Affairs Canada	4	1 651	4 382 859
Grant from European Commission, EU	4	6 051 133	5 386 119
Grant from BMZ (GIZ), Germany	4	1 772 190	1 790 635
Grant from MFA, France	4	1 040 339	1 077 339
Grant from IADB	4	0	652 747
Grant from MFA, Iceland	4	347	919 981
Grant from MFA, Ireland	4	4 304 996	1 297 195
Grant from Norwegian Embassy, Kenya	4	1 070 143	955 376
Grant from SAI, Latvia	4	152 754	0
Grant from Norwegian Embassy, South Sudan	4	2 138 033	876 000
Grant from State Audit Bureau, Qatar	4	755 309	533 048
Grant from General Court of Audit, Saudi Arabia	4	1 363 914	0
Grant from SECO, Switzerland	4	5 660 244	5 455 851
Grant from FCDO, UK	4	2 946 605	6 575 071
Grant from USAID, USA	4	2 624 848	1 513 564
<b>Total Revenues</b>		<b>69 410 740</b>	<b>55 396 821</b>
<b>EXPENDITURE</b>			
Payroll and related costs	5	40 559 999	37 010 595
Travel and accomodation costs	6	436 733	4 045 334
Other operating expenses	8	26 617 486	14 463 159
<b>Total Expenditures</b>		<b>67 614 217</b>	<b>55 519 088</b>
<b>Net Operating Income</b>		<b>1 796 523</b>	<b>-122 267</b>
<b>Financial Transactions</b>			
Financial Transactions	9	-327 203	122 267
<b>Net Income</b>		<b>1 469 320</b>	<b>0</b>
<b>Net income distributed as follows:</b>			
Equity this year		<b>1 469 320</b>	<b>0</b>



## INTOSAI Development Initiative (IDI)

### STATEMENT OF FINANCIAL POSITION

All amounts in NOK

	Notes	2021	2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Other Receivables	4	1 882 433	4 468 696
Bank deposits and Cash in hand	7	38 598 974	36 388 860
<b>Total Current Assets</b>		<b>40 481 408</b>	<b>40 857 555</b>
<b>Total Assets</b>		<b>40 481 408</b>	<b>40 857 555</b>
<b>FOUNDATION'S NET ASSETS AND LIABILITIES</b>			
<b>Net Assets</b>			
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		1 469 320	0
<b>Total Foundation Net Assets</b>		<b>1 941 886</b>	<b>472 566</b>
<b>Current Liabilities</b>			
Donor Liabilities	1,4	30 626 042	33 802 675
Creditor Liabilities Payable		1 976 746	1 676 485
Public Duties Payable		2 844 879	2 382 105
Other Short-term Liabilities		3 091 855	2 523 724
<b>Total Current Liabilities</b>		<b>38 539 522</b>	<b>40 384 989</b>
<b>Total Net Assets and Liabilities</b>		<b>40 481 408</b>	<b>40 857 555</b>

Oslo, 31.03.2022

Karl Eirik Schjøtt-Pedersen

Åse Kristin Berglihn Hemsén

Kristin Amundsen

Pamela Dawn-Marie Monroe

Tsakani Maluleke

Lara Taylor-Pearce

Helena Lindberg

Tashi Tashi

Agus Joko Pramono

Margit Kraker

Einar Gørrissen  
Director General



**INTOSAI Development Initiative (IDI)**

**STATEMENT OF CASHFLOW**

All amounts in NOK

	2021	2020
<b>NET CASH INFLOW:</b>		
Excess of Revenues over Expenditures	1 469 320	0
<b>Total Net Cash Inflow</b>	<b>1 469 320</b>	<b>0</b>
<b>SPECIFICATION OF CHANGES IN WORKING CAPITAL:</b>		
Changes in bank deposits and Cash in Hand	2 210 115	23 530 755
Changes in receivables	-2 586 262	-840 647
Changes in short-term liabilities	1 845 468	-22 690 108
<b>Net Changes in working capital</b>	<b>1 469 320</b>	<b>0</b>