

**INTOSAI Development Initiative (IDI)**  
**Financial Statements 2017**

**Revenues and Expenditures Account**

All amounts in NOK

	Notes	2017	2016
<b>REVENUES</b>			
Grant from Norad, Norway	4	1 550	429 985
Grant from Sida, Sweden	4	11 832 251	9 846 546
Grant from Global Affairs, Canada	4	10 221 746	7 413 620
Grant from MFA, Finland	4	663 900	0
Grant from MFA, Norway	4	814 561	912 502
Grant from SECO, Switzerland	4	1 335 782	2 418 859
Grant from World Bank	4	0	431
Grant fom IFAD	4	434 574	889 929
Grant fom USAID	4	533 426	1 742 977
Grant from MFA, Ireland	4	2 279 583	2 571 688
Grant from ADA, Austria	4	749 533	929 882
Grant from DFID, United Kingdom	4	343	283 594
Grant from MFA, France	4	100 518	78 610
Grant from OAG, Norway	4	27 812 228	18 663 271
Grant from DFAT, Australia	4	1 059 040	631 713
Grant from OAG, Zambia	4	357 853	853 281
Grant from MFA, Hungary	4	908 748	475 153
Grant from Norwegian Embassy, South Sudan	4	1 000 000	0
<b>Total Revenues</b>		<b>60 105 635</b>	<b>48 142 042</b>
<b>EXPENDITURES</b>			
Payroll and related costs	5	23 669 376	21 747 958
Travel and Accomodation Costs	6	24 233 322	18 280 514
Other operating Expenses	8	12 201 700	8 108 526
<b>Total Expenditures</b>		<b>60 104 398</b>	<b>48 136 998</b>
<b>OPERATING RESULT</b>		<b>1 237</b>	<b>5 044</b>
<b>Financial Transactions</b>			
Financial Transactions	9	-395	2 763
<b>Excess Revenues over Expenditures</b>		<b>1 632</b>	<b>2 281</b>
<b>Net income distrubuted as follows:</b>			
Equity this year		<b>1 632</b>	<b>2 281</b>

IDI

**Balance Sheet**

All amounts in NOK

	Notes	2017	2016
<b>ASSETS</b>			
<b>Current Assets</b>			
Other Receivables	4	864 242	1 458 916
Bank deposits and Cash in hand	7	21 478 363	30 049 988
<b>Total Current Assets</b>		<b>22 342 605</b>	<b>31 508 904</b>
<b>Total Assets</b>		<b>22 342 605</b>	<b>31 508 904</b>
<b>FUND BALANCES AND LIABILITIES</b>			
<b>Fund Balance</b>			
Basic Capital		250 000	250 000
Equity previous years		219 103	216 821
Equity this year		1 632	2 281
<b>Total Fund Balance</b>		<b>470 735</b>	<b>469 102</b>
<b>Current Liabilities</b>			
Donor Liabilities	1,4	17 759 793	26 775 169
Creditor Liabilities Payable		501 024	214 221
Public Duties Payable		1 838 142	1 658 803
Other Short-term Liabilities		1 772 912	2 391 610
<b>Total Current Liabilities</b>		<b>21 871 871</b>	<b>31 039 803</b>
<b>Total Fund and Liabilities</b>		<b>22 342 605</b>	<b>31 508 904</b>

Oslo, 13 March 2018

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**IDI****Cash Flow Statement**

All amounts in NOK

	<b>2017</b>	<b>2016</b>
<b>NET CASH INFLOW:</b>		
Excess of Revenues over Expenditures	1 632	2 281
<b>Total Net Cash Inflow</b>	<b>1 632</b>	<b>2 281</b>
<b>SPECIFICATION OF CHANGES IN WORKING CAPITAL:</b>		
Changes in bank deposits and Cash in Hand	-8 571 625	3 485 461
Changes in receivables	-594 674	-4 835 123
Changes in short-term liabilities	9 167 931	1 351 943
<b>Net Changes in working capital</b>	<b>1 632</b>	<b>2 281</b>

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