



Annual Financial Statements for
STIFTELSEN INTOSAI DEVELOPMENT
INITIATIVE (IDI)

Organisation number 980997278

Financial year
01/01/2025 - 31/12/2025

Income statement

	Note	2025	2024
Operating income			
National Audit Office, Norway		34 042 406	29 006 063
Swedish International Development Agency, Sweden		5 456 754	9 330 003
Austrian Development Agency, Austria		4 191 772	3 387 129
Minister for Foreign Affairs (Irish Aid), Ireland		4 920 789	1 074 393
INTOSAI General Secretariat		868 705	852 004
Department of Foreign Affairs, Trade & Dev, Canada		11 079 729	9 184 083
European Commission		13 679 209	12 970 970
German Agency for Int'l Cooperation, Germany		142 988	962 566
Ministry of Europe and Foreign Affairs, France		4 200 836	5 592 096
INTOSAI Journal		1 005 595	1 104 272
State Audit Office, Latvia		176 767	172 005
Norwegian Agency for Dev. Cooperation, Norway		2 154 381	2 175 707
Norwegian Embassy, Kenya		2 172 413	3 022 802
Norwegian Embassy, South Sudan		488 103	4 219 138
State Audit Bureau, Qatar		0	8 608
Asian Development Bank		9 401 900	6 701 185
General Court of Audit, Saudi Arabia		7 611 831	7 714 031
State Secretariat for Economic Affairs, Switzerland		20 620 347	16 180 164
United States Agency for Int'l Development, USA		3 546 187	16 469 734
World Bank		1 485 179	0
Other Income		0	224 669
Total operating income	1	127 245 892	130 351 624
Operating expenses			
Payroll and related costs	2	-59 341 628	-51 940 092
Other operating costs	3	-41 848 306	-47 025 720
Travel and accommodation costs	4	-24 673 977	-29 734 786
Total operating expenses		-125 863 911	-128 700 598
Result of operations		1 381 981	1 651 026
Financial income			
Foreign currency exchange gain		108 102	64 899
Total financial income		108 102	64 899
Financial expenses			
Other interest expenses		0	-236
Foreign currency exchange loss		-621 379	-639 016
Total financial expenses		-621 379	-639 252
Net financial items		-513 276	-574 353
Annual result		868 705	1 076 673
Appropriations			
Transfer to Other Equity / Reserves		868 705	1 076 673
Total appropriations		868 705	1 076 673

Statement of Financial Position

	Note	31.12.2025	31.12.2024
ASSETS			
Current assets			
Receivables			
Other receivables	5	6 683 550	11 730 318
Total receivables		6 683 550	11 730 318
Bank deposits, cash in hand, etc			
Bank deposits	6	77 828 631	62 917 238
Total bank deposits, cash in hand, etc		77 828 631	62 917 238
Total current assets		84 512 182	74 647 556
TOTAL ASSETS		84 512 182	74 647 556

Statement of Financial Position

	Note	31.12.2025	31.12.2024
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Foundation's founding capital endowment		250 000	250 000
Total paid-in-capital		250 000	250 000
Retained earnings			
Other equity		4 622 691	3 753 986
Total retained earnings		4 622 691	3 753 986
Total equity		4 872 691	4 003 986
Liabilities			
Current liabilities			
Donor liabilities	1	66 203 277	58 551 795
Accounts payable		4 473 295	3 118 814
Public duties payable		4 053 900	4 037 645
Other current liabilities		4 909 019	4 935 316
Total current liabilities		79 639 491	70 643 570
Total liabilities		79 639 491	70 643 570
TOTAL EQUITY AND LIABILITIES		84 512 182	74 647 556

Mombasa, Kenya, 25.03.2026



Karl Eirik Schjøtt-Pedersen
Chair of the board



Margit Adele Kraker
Board member



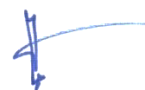
Tsakani Maluleke
Board member



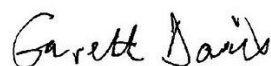
Hussain Niyazy
Board member



Nancy Janet Kabui Gathungu
Board member



Hussam Abdulmohsen A
Alangari
Board member



Gareth Thomas Davies
Board member



Bruno Dantas Nascimento
Board member



Tom-Christer Nilsen
Board member



Merethe Nordling
Board member



Einar Johan Gørrissen
Director General

Cashflow Analysis

	Note	2025	2024
Cash flows from operational activities			
Profit before taxes		868 705	1 076 673
+/- Change in Accounts Receivable		5 046 768	-7 179 613
+/- Change in accounts payable		1 354 481	4 606
+/- Change in other accruals		-10 042	807 612
= Net Cashflow from operational activities		7 259 912	-5 290 723
Cash flows from financing activities			
Change in donor liabilities		7 651 481	31 401 022
= Net cashflow from financing activities		7 651 481	31 401 022
= Net change in cash, etc		14 911 393	26 110 300
+ Cash balance at the beginning of the year		62 917 238	36 806 938
= Cash balance at year-end		77 828 631	62 917 238
Cash balance and equivalents are presented as follows:			
Cash and bank deposits at year-end		75 499 598	60 732 397
Tax withholding deposits etc. at year-end		2 329 034	2 184 841
= Cash balance at year-end		77 828 631	62 917 238