

This document contains corrections of the 2022 and 2023 financial reports (financial sections of the 2022 and 2023 annual reports [1,2]) due to several invoices that were believed to be paid with UiODoc funding in this period, yet were paid using different funding sources. Corrections for the invoice payments have been issued in 2024 and will be included in the 2024 annual report.

Context

During 2022-2023 UiODoc collaborated with ResponsAnalys for the creation and distribution of a survey to its members. The cost of this survey was believed to be 27 299 NOK. The 2023-2024 board observed that the survey cost reported in the 2022 annual report was erroneous. In 2024 the board reached out to ResponsAnalys for further collaboration and discovered that the 2022-2023 survey actually cost 100000 NOK including VAT. The 2023-2024 board investigated this and discovered that the ResponsAnalys invoices (invoiced in 2022 and the first part of 2023), as well as the SiN[3] fee membership invoice were paid with different fundings than the UiODoc funding. This was all discovered in April & May 2024 (the first error was identified on 25.04.2024, after the submission of the 2023 annual report on 15.04.2024). Corrections for all of these invoices, totalling 106000 NOK, have been issued in April-May 2024 and will be reflected in the 2024 annual report.

In this report, the 2023-2024 UiODoc board is redoing the affected financial reports (for 2023 and 2024), as those reports assume 1) that the invoices were paid in 2022-2023 with UiODoc funding and 2) that the survey cost was 27 299 NOK and not 100000 NOK.

We used the internal tracking of the boards for calculating the costs in 2022 and 2023, as well as collaborators reimbursements. We maintained from the annual reports of 2022 and 2023 [1,2] the annual incomes for 2022 and 2023, the surplus at the beginning of 2022 and the amounts used for compensation in 2022 and 2023.

Costs 2022

Table 1: Costs for 2022

Category	Amount
Events	170 696 NOK
Board running costs	33 703 NOK
SiN [3] costs	9 206 NOK
Compensation	41 666 NOK
Total	255 271 NOK

In Table 1 we redid Table 3 from the 2022 annual report [1] – Financial Statement section.

Compared to the 2022 annual report we considered the costs for the transitions between the boards as part of the board running costs, instead of AGM (Annual General Meeting) costs. We accounted for the AGM costs (AGM catering and venue rental) in Event costs. Besides this the Events costs are higher compared with the 2022 report also because we included all costs for the 2022 Christmas event. The SiN costs include, besides the membership fee previously accounted for, the costs for supporting UiODoc observers at the SiN AGM (4000 and 5206 NOK respectively). The compensation is maintained as in the 2022 annual report [1] - see Table 5 from the Financial Statement section.

Costs 2023

In Table 2 we are redoing Table 5.2 from the annual report 2023 [2]. We removed the SiN membership fee (as that was not paid with UiODoc funding in 2023 as explained previously), and removed the SiN AGM 2022 costs as those were counted in the previous section – see *Costs 2022*. We also noticed an error in the calculation of board running costs, resulting in a change from 44 285 NOK to 36 975 NOK (the catering for an event was added by mistake into this cost). The events cost, merchandise cost and compensation costs are the same as in the 2023 annual report [2].

Table 2: Costs for 2023

Category	Amount
Events	248 727 NOK
Merchandise	89 888 NOK
Board running	36 975 NOK
Compensation	97 070 NOK
Total	472 660 NOK

Budget 2022-2023

In this section we are showing the usage of funds in the period 2022-2023.

At the beginning of 2022 we had a surplus of 313 092 NOK [1]. In 2022 we had an annual income of 269 000 NOK [1], and in 2023 we had an annual income of 277 000 NOK. Besides this, we co-organized the 2022 and 2023 Christmas events together with ISMO [4], and according to the UiODoc internal tracking ISMO contributed with 39 807 NOK for these 2 events (with UiODoc fronting costs and ISMO providing reimbursements). Note that in Table 5.1 from the 2023 annual report it was reported that

ISMO contributed 69 700 NOK. This error was due to a misinterpretation of the financial transactions provided by the administration. The amount we provide in this section is in line with the UiODoc internal tracking and the costs of the 2022-2023 Christmas events.

Table 3 shows calculations for 2022 and 2023, showing how UiODoc used the annual incomes of 2022 and 2023, the ISMO reimbursements and part of the surplus. At the beginning of 2024, a surplus of 173 425 NOK was transferred to the UiODoc account. Some of the costs in the 2022 tracking are only approximations, and the exact amounts are not known. We believe that this leads to some tracking errors of -2 458 NOK, yet a relatively small sum compared to the managed funds in the 2022-2023 years.

Table 3: Budget for 2022-2023

Category	Amount
Surplus beginning of 2022	313 092 NOK
Annual income 2022	269 000 NOK
Annual income 2023	277 000 NOK
ISMO reimbursements	39 807 NOK
Costs 2022	- 255 271 NOK
Costs 2023	- 472 660 NOK
Tracking errors	2 457 NOK
Surplus begging of 2024	173 425 NOK

5. References

[1] UiODoc Board 2022 - 2023, *UiODoc Annual Report*, UiODoc. Available at: <https://foreninger.uio.no/uiodoc/documents/annual-reports/Annual%20report%202022>.

[2] UiODoc Board 2023 - 2024, *UiODoc Annual Report*, UiODoc. Available at: <https://foreninger.uio.no/uiodoc/documents/annual-reports/Annual%20report%202023>.

[3] *Stipendiatorganisasjonene i Norge website*. Available at <https://stipendiat.no/>

[4] *ISMO: International Staff Mobility Office website*. Available at <https://www.uio.no/english/about/vacancies/ismo/index.html>

*Report issued by Roxana Pop,
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On behalf of the 2023-2024 board*