

# IDI Budget 2024



Income						
	Budget 2024	Forecast 2023	Revised Budget 2023	Actual 2022*	Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>Core Funding</b>						
OAGN (Norwegian Parliament Grant)	28,700,000	28,700,000	28,700,000	33,048,238	-	4,348,238
SIDA Sweden	15,105,000	16,757,015	14,932,181	14,837,950	1,652,015	267,050
Austrian Development Agency	4,025,000	1,108,150	1,152,900	1,639,861	2,916,850	2,385,139
Irish Aid	3,450,000	2,957,000	2,882,250	2,556,559	493,000	893,441
INTOSAI	230,000	798,300	219,051	178,836	568,300	51,164
<b>Total Core Funds</b>	<b>51,510,000</b>	<b>50,320,465</b>	<b>47,886,382</b>	<b>52,261,444</b>	<b>1,189,535</b>	<b>-751,444</b>
<b>Earmarked Funds</b>						
<b>Professional SAls</b>						
European Union	5,175,000	8,161,565	8,182,146	5,032,132	2,986,565	142,868
MFA Estonia	-	-	-	318,146	-	318,146
GCA Saudi Arabia	-	-	-	815,379	-	815,379
BMZ vis GIZ	-	-	-	350,798	-	350,798
Global Affairs Canada	2,700,000	1,191,320	1,169,860	-	1,508,680	2,700,000
ADB	2,828,223	2,760,098	2,659,798	-	68,125	2,828,223
<b>Total Professional SAls</b>	<b>10,703,223</b>	<b>12,112,983</b>	<b>12,011,804</b>	<b>6,516,455</b>	<b>-1,409,760</b>	<b>4,186,768</b>
<b>Relevant SAls</b>						
European Union	3,450,000	1,165,938	1,168,878	710,000	2,284,062	2,740,000
Global Affairs Canada	3,024,000	1,334,278	1,310,243	-	1,689,722	3,024,000
GCA Saudi Arabia	1,090,000	1,090,000	1,050,390	1,161,080	-	71,080
BMZ vis GIZ	-	1,844,495	1,846,820	1,915,088	1,844,495	1,915,088
IADB	-	-	-	94,001	-	94,001
<b>Total Relevant SAls</b>	<b>7,564,000</b>	<b>5,434,712</b>	<b>5,376,331</b>	<b>3,880,169</b>	<b>2,129,288</b>	<b>3,683,831</b>
<b>Independent SAls</b>						
Global Affairs Canada	216,000	95,306	93,589	-	120,694	216,000
SECO	3,888,000	972,000	315,765	-	2,916,000	3,888,000
SAI Qatar	-	1,048,429	1,048,429	2,428,041	1,048,429	2,428,041
EU	-	1,165,938	1,168,878	710,000	1,165,938	710,000
<b>Total Independent SAls</b>	<b>4,104,000</b>	<b>3,281,673</b>	<b>2,626,661</b>	<b>3,138,041</b>	<b>822,327</b>	<b>965,959</b>
<b>Well-Governed SAls</b>						
Global Affairs Canada	3,780,000	1,667,848	1,637,804	-	2,112,152	3,780,000
GCA Saudi Arabia	-	-	-	3,436,055	-	3,436,055
SECO	10,884,000	1,851,000	3,086,824	6,555,272	9,033,000	4,328,728
GIZ	1,150,000	-	-	-	1,150,000	1,150,000
<b>Total Well-Governed</b>	<b>15,814,000</b>	<b>3,518,848</b>	<b>4,724,628</b>	<b>9,991,327</b>	<b>12,295,152</b>	<b>5,822,673</b>
<b>Bilateral</b>						
European Union - PAP-APP	753,607	1,551,023	1,835,371	1,737,709	797,417	-984,103
European Union - GSAI	8,192,646	7,167,858	5,842,496	-	1,024,788	8,192,646
FCDO UK	-	-	-	539,047	-	-539,047
SAI Latvia	172,500	161,910	161,910	148,447	10,590	24,053
MFA France	920,000	933,399	922,320	793,015	13,399	126,985
NORAD - SAI DRC	3,500,000	3,200,000	3,322,198	2,152,396	300,000	1,347,604
MFA Norway - SAI Somalia	1,500,000	2,500,000	2,500,000	3,098,417	1,000,000	-1,598,417
MFA Norway - SAI South Sudan	5,110,000	5,797,150	5,437,844	4,750,820	687,150	359,180
USAID - HQ	2,180,000	2,221,426	2,100,780	-	41,426	2,180,000
USAID - Madagascar	10,841,979	9,572,271	9,651,438	7,417,968	1,269,708	3,424,011
USAID - Guinea	1,749,995	-	525,195	-	1,749,995	1,749,995
USAID - Benin	1,470,148	-	-	-	1,470,148	1,470,148
SAI Qatar	-	1,048,429	1,048,429	2,417,834	1,048,429	-2,417,834
<b>Total Bilateral Support</b>	<b>36,390,875</b>	<b>34,153,466</b>	<b>33,347,981</b>	<b>23,055,653</b>	<b>2,237,409</b>	<b>13,335,222</b>
<b>Global Foundations</b>						
Global Affairs Canada	1,080,000	476,528	467,944	-	603,472	1,080,000
FCDO UK	-	-	-	189,800	-	-189,800
SAI Kuwait	-	-	-	164,584	-	-164,584
SECO	1,068,000	267,000	262,646	951,922	801,000	116,078
INTOSAI Journal	545,000	-	-	-	545,000	545,000
European Union	-	1,165,938	1,168,878	710,000	1,165,938	-710,000
<b>Total Global Foundations</b>	<b>2,693,000</b>	<b>1,909,466</b>	<b>1,899,468</b>	<b>2,016,306</b>	<b>783,534</b>	<b>676,694</b>
<b>Total Earmarked Funds</b>	<b>77,269,098</b>	<b>60,411,148</b>	<b>59,986,873</b>	<b>48,597,951</b>	<b>16,857,951</b>	<b>28,671,147</b>
<b>Subtotal Funding</b>	<b>128,779,098</b>	<b>110,731,613</b>	<b>107,873,255</b>	<b>100,859,395</b>	<b>18,047,485</b>	<b>27,919,703</b>
<b>Brought Forward/Deferred Income</b>	<b>10,195,528</b>	<b>13,014,010</b>	<b>13,014,010</b>	<b>-</b>	<b>-2,818,482</b>	<b>10,195,528</b>
<b>Total Funding</b>	<b>138,974,626</b>	<b>123,745,623</b>	<b>120,887,265</b>	<b>100,859,395</b>	<b>15,229,003</b>	<b>38,115,231</b>

# IDI Budget 2024



Expenditure						
	Budget 2024	Forecast 2023	Revised Budget 2023	Actual 2022*	Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>Professional SAls</b>						
Allocated Staff Costs (DG/SSU/Admin)	1,592,662	1,499,472	1,736,381	1,306,801	-93,189	-285,861
Allocated Overhead Costs	2,494,167	2,072,922	2,219,490	2,008,599	-421,245	-485,568
Work Stream Staff Costs	10,986,307	9,468,390	9,576,210	7,387,803	-1,517,917	-3,598,504
Work Stream Delivery Costs	8,370,000	4,541,168	6,800,000	5,776,448	-3,828,832	-2,593,552
<b>Sub-Total Professional SAls</b>	<b>23,443,135</b>	<b>17,581,952</b>	<b>20,332,081</b>	<b>16,479,651</b>	<b>-5,861,183</b>	<b>-6,963,485</b>
<b>Relevant SAls</b>						
Allocated Staff Costs (DG/SSU/Admin)	1,026,382	959,290	1,136,916	1,159,469	-67,092	133,087
Allocated Overhead Costs	1,607,352	1,326,155	1,453,238	1,782,145	-281,197	174,792
Work Stream Staff Costs	7,083,302	5,821,502	5,710,099	6,554,883	-1,261,800	-528,420
Work Stream Delivery Costs	4,891,200	5,810,425	6,100,000	3,477,472	919,225	-1,413,728
<b>Sub-Total Relevant SAls</b>	<b>14,608,237</b>	<b>13,917,372</b>	<b>14,400,252</b>	<b>12,973,968</b>	<b>-690,864</b>	<b>-1,634,269</b>
<b>Total Professional and Relevant SAls Department</b>	<b>38,051,372</b>	<b>31,499,324</b>	<b>34,732,334</b>	<b>29,453,619</b>	<b>-6,552,048</b>	<b>-8,597,753</b>
	Budget 2024	Forecast 2023	Revised Budget 2023		Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>SAI Governance Department</b>						
<b>Independent SAls</b>						
Allocated Staff Costs (DG/SSU/Admin)	884,812	754,393	857,855	650,356	-130,419	-234,456
Allocated Overhead Costs	1,385,648	1,042,899	1,096,534	965,529	-342,750	-420,119
Work Stream Staff Costs	6,214,418	4,991,076	4,777,419	3,737,763	-1,223,341	-2,476,655
Work Stream Delivery Costs	3,458,800	2,119,766	2,315,000	2,029,215	-1,339,034	-1,429,585
<b>Sub-Total SAI Independence</b>	<b>11,943,678</b>	<b>8,908,134</b>	<b>9,046,808</b>	<b>7,382,863</b>	<b>-3,035,544</b>	<b>-4,560,815</b>
<b>Well-Governed SAls</b>						
Allocated Staff Costs (DG/SSU/Admin)	2,079,308	1,974,460	2,242,825	2,092,582	-104,848	13,274
Allocated Overhead Costs	3,256,274	2,729,562	2,866,842	3,106,680	-526,712	-149,594
Work Stream Staff Costs	13,734,283	12,570,096	13,122,668	11,875,770	-1,164,187	-1,858,513
Work Stream Delivery Costs	12,755,620	9,929,238	10,461,728	9,758,337	-2,826,382	-2,997,283
<b>Sub-Total Well-Governed SAls</b>	<b>31,825,485</b>	<b>27,203,356</b>	<b>28,694,063</b>	<b>26,833,368</b>	<b>-4,622,129</b>	<b>-4,992,117</b>
<b>Bilateral Support</b>						
Allocated Staff Costs (DG/SSU/Admin)	1,734,231	1,844,072	1,994,771	1,890,728	109,840	156,496
Allocated Overhead Costs	2,715,871	2,549,308	2,549,772	2,807,004	-166,563	91,133
Work Stream Staff Costs	12,890,027	12,250,339	11,585,340	10,725,641	-639,688	-2,164,386
Work Stream Delivery Costs	20,509,425	19,192,167	18,814,705	13,432,174	-1,317,258	-7,077,251
<b>Sub-Total Bilateral Support</b>	<b>37,849,555</b>	<b>35,835,886</b>	<b>34,944,588</b>	<b>28,855,547</b>	<b>-2,013,669</b>	<b>-8,994,008</b>
<b>Total SAI Governance Department</b>	<b>81,618,717</b>	<b>71,947,375</b>	<b>72,685,458</b>	<b>63,071,778</b>	<b>-9,671,342</b>	<b>-18,546,940</b>
	Budget 2024	Forecast 2023	Revised Budget 2023		Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>Global Foundations</b>						
<b>Global Foundations</b>						
Allocated Staff Costs (DG/SSU/Admin)	937,901	922,036	1,033,560	1,008,406	-15,865	70,505
Allocated Overhead Costs	1,468,787	1,274,654	1,321,125	1,326,388	-194,133	-142,399
Work Stream Staff Costs	5,796,486	4,868,086	4,356,256	4,187,437	-928,400	-1,609,049
Work Stream Delivery Costs	3,198,932	2,240,319	2,609,168	1,632,930	-958,613	-1,566,002
<b>Total Global Foundations</b>	<b>11,402,106</b>	<b>9,305,095</b>	<b>9,320,109</b>	<b>8,155,162</b>	<b>-2,097,011</b>	<b>-3,246,944</b>
	Budget 2024	Forecast 2023	Revised Budget 2023	Actual 2022*	Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>IDI Total in NOK</b>						
Allocated Staff Costs (DG/SSU/Admin)	8,255,296	7,953,723	9,002,308	8,108,342	-301,573	-146,954
Allocated Overhead Costs	12,928,100	10,995,500	11,507,000	11,996,345	-1,932,600	-931,755
IDI Work Stream Staff Costs	56,704,823	49,969,489	49,127,993	44,469,296	-6,735,333	-12,235,526
IDI Work Stream Delivery Costs	53,183,977	43,833,083	47,100,601	36,106,575	-9,350,894	-17,077,402
<b>IDI Total Expenditure</b>	<b>131,072,195</b>	<b>112,751,795</b>	<b>116,737,901</b>	<b>100,680,558</b>	<b>-18,320,401</b>	<b>-30,391,637</b>
Core Funding	51,510,000	50,320,465	47,886,382	52,261,444	1,189,535	-751,444
Earmarked Funding	77,269,098	60,411,148	59,986,873	48,597,951	16,857,951	28,671,147
Brought Forward / Def. Income	10,195,528	13,014,010	13,014,010	-	-2,818,482	10,195,528
<b>IDI Total Funding</b>	<b>138,974,626</b>	<b>123,745,623</b>	<b>120,887,265</b>	<b>100,859,395</b>	<b>15,229,003</b>	<b>38,115,231</b>
Transfer INTOSAI Contribution to Reserves	-230,000	-798,300	-219,051	-178,836	568,300	-51,164
<b>Carry Forward /Deferred Income</b>	<b>7,672,431</b>	<b>10,195,528</b>	<b>3,930,312</b>	<b>13,014,010</b>	<b>-2,523,097</b>	<b>7,672,430</b>
Grants received in advance	20,303,910	21,343,910	13,541,966	-	-1,040,000	20,303,910
<b>Total Carry forward/Deferred Income</b>	<b>27,976,341</b>	<b>31,539,438</b>	<b>17,472,278</b>	<b>13,014,010</b>	<b>-3,563,097</b>	<b>27,976,340</b>

# IDI Budget 2024



## IDI Reserves & Deferred Income

	Budget 2024	Forecast 2023	Revised Budget 2023	Actual 2022*	Budget 2024 vs Forecast 2023	Budget 2024 vs Actual 2022
<b>Reserves</b>						
Foundations Equity	250,000	250,000	250,000	250,000	-	-
Accumulated Interest foundation capital	233,363	226,566	226,566	222,566	6,797	10,797
Accumulated contributions INTOSAI	2,676,456	2,446,456	1,867,016	1,647,965	230,000	1,028,491
	<b>3,159,819</b>	<b>2,923,022</b>	<b>2,343,582</b>	<b>2,120,531</b>	<b>236,797</b>	<b>1,039,288</b>
<b>Deferred Income</b>						
Donor Grants received in advance	20,303,910	21,343,910	13,541,966	13,014,010	-1,040,000	7,289,900
	<b>20,303,910</b>	<b>21,343,910</b>	<b>13,541,966</b>	<b>13,014,010</b>	<b>-1,040,000</b>	<b>7,289,900</b>

\*Expenditure figures per work stream restated to reflect inclusion of allocated Admin and SSU/DG costs for comparison with 2023 and 2024 figures.

### Explanation

Funding included in the budget is a projection of income for next year. It includes current funding contracts, but we also include funding where we believe there is a high degree of likelihood that the support will be agreed upon. This helps ensure more accurate budgeting by matching likely activities with likely funding. New contracts have been signed with Global Affairs Canada, the EU, SECO and USAID in 2023. Significant advance funding for 2024 and the new strategic plan have been received from Global Affairs Canada and SECO. Positive discussions with donors support the assumption to fully carry forward surplus funds from 2023. Expenditure is presented per Work Stream in four main categories: Allocated Staff Costs, Allocated Overhead Costs, Work Stream Staff Cost and Work Stream Delivery Costs. The exception is Administration and SSU/DG, where all staff costs are allocated to reflect that the purpose of their work is to support IDI's service delivery and not direct. Allocation of staff costs to each work stream is by the unit's percentage of FTE's compared to total FTE's. In Administration and SSU/DG, all travel and consultancy have been included in overhead costs and allocated to all work streams. It should be noted when comparing income figures that while 2024 and 2023 figures include all income, 2022 actual figures only include recognised income or grants used. All excess funds are accounted for as Donor Liabilities and will be carried forward and spent on activities in future years or be returned to the donors. It should further be noted that 2022 expenditure figures for work streams have been adjusted to include their share of allocated costs from Administration and SSU/DG units in line with reporting for 2023 and 2024 figures. Further explanation to the budget is found in the "Corporate and Cross cutting OP 2024" under the section IDI Budget and Financial Sustainability.