

IDI Budget 2025

Income (NOK)			
Core Funds	Budget 2025	Forecast 2024	Budget 2025 vs Forecast
			2024
OAGN (Norwegian Parliament Grant) B/F & interest	15,548,957	3,879,061	11,669,896
OAGN (Norwegian Parliament Grant)	29,753,290	28,700,000	1,053,290
SIDA Sweden interest		68,692	-68,692
SIDA Sweden	18,518,400	9,180,863	9,337,537
Austrian Development Agency interest		4,545	-4,545
Austrian Development Agency	4,081,700	4,103,120	-21,420
Irish Aid interest		12,121	-12,121
Irish Aid	2,915,500	2,940,675	-25,175
SAI Latvia	174,930	-	174,930
INTOSAI interest		3,304	-3,304
INTOSAI (distribution of surplus)	583,100	583,100	0
INTOSAI (core grant)	239,771	259,499	-19,728
Total Core Funds: Available	71,815,648	49,734,980	22,080,668
<i>OAGN (Norwegian Parliament Grant) C/F</i>	<i>-10,742,878</i>	<i>-15,548,957</i>	<i>4,806,080</i>
Total Core Funds: Utilised	61,072,770	34,186,023	26,886,747
Earmarked Funds			
Professional SAIs			
European Union B/F		175,144	-175,144
European Union	7,580,300	5,212,605	2,367,695
Global Affairs Canada B/F		702,364	-702,364
Global Affairs Canada	3,174,041	2,248,077	925,964
ADB interest		11,030	-11,030
ADB	9,727,117	8,857,987	869,131
Total Professional SAIs	20,481,458	17,207,206	3,274,252
Relevant SAIs			
European Union B/F		25,021	-25,021
European Union	4,781,420	2,108,505	2,672,915
Global Affairs Canada B/F	1,884,008	627,111	1,256,898
Global Affairs Canada	949,957	3,891,220	-2,941,263
GIZ		8,579	-8,579
GCA Saudi Arabia interest		3,336	-3,336
GCA Saudi Arabia for SDGs & LOTA	1,577,790	4,095,160	-2,517,370
Total Relevant SAIs: Available	9,193,175	10,758,931	-1,565,756
<i>Global Affairs Canada C/F</i>	<i>-1,884,008</i>	<i>-1,884,008</i>	<i>1,884,008</i>
Total Relevant SAIs: Utilised	9,193,175	8,874,923	318,252
Independent SAIs			
European Union B/F		25,021	-25,021
European Union	1,166,200	852,330	313,870
Global Affairs Canada B/F		50,169	-50,169
Global Affairs Canada	226,717	160,577	66,140
SAI Qatar	-	-	-
MFA France	5,353,324	6,134,879	-781,554
GCA Saudi Arabia	2,103,720	420,744	1,682,976
SECO	4,012,837	4,039,088	-26,251
Total Independent SAIs	12,862,799	11,682,807	1,179,992
Well-Governed SAIs			
Global Affairs Canada B/F & interest		917,557	-917,557
Global Affairs Canada	3,967,551	2,810,097	1,157,455
SECO B/F & interest	33,207,563	17,341,887	15,865,676
SECO		28,373,345	-28,373,345
SECO - transfer to Independent SAIs & GFU	-5,115,129		-5,115,129
GCA Saudi Arabia for pICTURE	525,930	-	525,930
GIZ for pICTURE B/F		1,001,844	-1,001,844
GIZ for pICTURE	108,000	294,339	-186,339
Total Well-Governed SAIs: Available	32,693,916	50,739,069	-18,045,154
<i>SECO C/F</i>	<i>-16,858,967</i>	<i>-33,207,563</i>	<i>16,348,596</i>
Total Well-Governed SAIs: Utilised	15,834,949	17,531,506	-1,696,557

IDI Budget 2025

Income (NOK)

Earmarked Funds

Bilateral Support

SAI Qatar B/F	-	8,608	-8,608
European Union - PAP-APP B/F		205,905	-205,905
European Union - PAP-APP	-	979,853	-979,853
European Union - GSAI B/F & interest	2,456,830	159,507	2,297,323
European Union - GSAI	6,705,650	6,654,824	50,826
MFA France interest	-	3,826	-3,826
SAI Latvia interest		664	-664
SAI Latvia	-	169,859	-169,859
NORAD - SAI DRC B/F & interest		908,937	-908,937
NORAD - SAI DRC	3,700,000	1,591,063	2,108,937
MFA Norway - SAI Somalia B/F & interest		579,389	-579,389
MFA Norway - SAI Somalia	2,790,000	2,720,611	69,389
MFA Norway - SAI South Sudan interest		22,924	-22,924
MFA Norway - SAI South Sudan	4,765,000	4,661,037	103,963
USAID - HQ B/F & interest		128,364	-128,364
USAID - HQ	2,103,720	2,103,720	0
USAID - Comoros	978,230	-	978,230
USAID - Madagascar	9,014,700	11,098,778	-2,084,078
Total Bilateral Support: Available	32,514,129	31,997,868	516,262
<i>European Union - GSAI C/F</i>	<i>-3,262,480</i>	<i>-2,456,830</i>	<i>-805,650</i>
Total Bilateral Support: Utilised	29,251,649	29,541,038	-289,388

Global Foundations

European Union B/F		25,021	-25,021
European Union	-	349,860	-349,860
Global Affairs Canada B/F		250,844	-250,844
Global Affairs Canada	1,133,586	802,885	330,701
SECO	1,102,292	1,109,502	7,211
GCA Saudi Arabia - FISP	1,051,860	3,103,446	-2,051,586
INTOSAI Journal	1,051,860	1,051,860	-
Total Global Foundations Unit	4,339,598	6,693,418	-2,353,820

Total Earmarked Funds	112,085,075	129,079,299	-16,994,224
------------------------------	--------------------	--------------------	--------------------

Total Funding: Received (Inc. B/F)	183,900,723	178,814,279	5,086,444
Deferred Income (SECO, Canada, EU)	<i>-20,121,447</i>	<i>-37,548,402</i>	<i>17,426,955</i>
Total Funding: Available for Use	163,779,276	141,265,878	22,513,399
<i>Total Funding C/F</i>	<i>-10,742,878</i>	<i>-15,548,957</i>	<i>4,806,080</i>
Total Funding: Utilised	153,036,399	125,716,921	9,892,523

IDI Budget 2025

Expenditure (NOK)

	Budget 2025	Forecast 2024	Budget 2025 vs Forecast 2024
Professional SAIs			
Allocated Staff Costs (DG/SSU/Admin)	2,354,344	1,724,553	629,791
Allocated Overhead Costs	3,115,542	2,703,311	412,231
Workstream Staff Costs	14,369,375	10,875,013	3,494,362
Workstream Delivery Costs	17,556,331	7,833,140	9,723,191
Sub-Total Professional SAIs	37,395,591	23,136,017	14,259,575
Relevant SAIs			
Allocated Staff Costs (DG/SSU/Admin)	1,391,203	1,046,335	344,868
Allocated Overhead Costs	1,841,002	1,640,176	200,826
Workstream Staff Costs	8,430,537	6,231,276	2,199,261
Workstream Delivery Costs	8,142,264	3,232,547	4,909,717
Sub-Total Relevant SAIs	19,805,006	12,150,335	7,654,672
Total Professional and Relevant SAIs Department	57,200,598	35,286,351	21,914,246
Independent SAIs			
Allocated Staff Costs (DG/SSU/Admin)	1,348,397	1,030,330	318,067
Allocated Overhead Costs	1,784,356	1,615,087	169,268
Workstream Staff Costs	7,888,046	6,347,129	1,540,917
Workstream Delivery Costs	10,060,405	7,000,000	3,060,405
Total Independent SAIs	21,081,204	15,992,546	5,088,657
Well-Governed SAIs			
Allocated Staff Costs (DG/SSU/Admin)	2,397,150	2,280,731	116,419
Allocated Overhead Costs	3,172,188	3,575,145	-402,957
Workstream Staff Costs	13,957,165	13,626,999	330,166
Workstream Delivery Costs	13,531,052	11,669,361	1,861,691
Total Well-Governed SAIs	33,057,555	31,152,236	1,905,319
Bilateral			
Allocated Staff Costs (DG/SSU/Admin)	1,776,459	1,610,516	165,943
Allocated Overhead Costs	2,350,818	2,524,554	-173,736
Workstream Staff Costs	10,910,624	10,893,185	17,439
Workstream Delivery Costs	15,694,644	17,397,487	-1,702,843
Total Bilateral	30,732,545	32,425,742	-1,693,197
Total SAI Governance Department	84,871,304	79,570,525	5,300,779
Global Foundations			
Allocated Staff Costs (DG/SSU/Admin)	1,198,575	1,010,324	188,251
Allocated Overhead Costs	1,586,094	1,583,726	2,368
Direct Staff Costs	6,219,494	5,509,248	710,246
Workstream Delivery Costs	2,637,463	3,110,843	-473,380
Total Global Foundations	11,641,626	11,214,142	427,485
IDI Total (NOK)			
	Budget 2025	Forecast 2024	Budget 2025 vs Forecast 2024
Allocated Staff Costs (DG/SSU/Admin)	10,466,129	8,702,790	1,763,339
Allocated Overhead Costs	13,850,000	13,642,000	208,000
IDI Work Stream / Unit Staff Costs	61,775,240	53,482,850	8,292,390
IDI Work Stream / Unit Delivery Costs	67,622,159	50,243,378	17,378,781
IDI Total Expenditure	153,713,528	126,071,018	27,642,510
Core Funds	71,815,648	49,734,980	22,080,668
Earmarked Funds	112,085,075	129,079,299	-16,994,224
Deferred Income (SECO, Canada, EU)	-20,121,447	-37,548,402	17,426,955
IDI Total Funding: Available for Use	163,779,276	141,265,878	22,513,399
Transfer INTOSAI to Reserves	-822,871	-845,903	23,032
Interest (Unallocated)	1,500,000	1,200,000	300,000
Carry Forward (Core Funds)	10,742,878	15,548,957	-4,806,080
Grants received in advance (SECO, Canada & EU)	20,121,447	37,548,402	-17,426,954
TOTAL Carry Forward / Deferred Income	30,864,325	53,097,359	-22,233,034



IDI Budget 2025

IDI Reserves (NOK)	Budget 2025	Forecast 2024	Budget 2025 vs Forecast 2024
Foundations Equity	250,000	250,000	0
Accumulated Interest Foundation's capital	247,864	233,363	14,501
Accumulated other Contributions	224,669	224,669	0
Accumulated INTOSAI Contributions	4,123,520	3,300,649	822,871
IDI Reserves	4,846,053	4,008,681	837,372

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 the Asian Development Bank, Austrian Development Agency, EU, MFA France, Intosai Journal, Irish Aid, GCA Saudi Arabia. Significant advance funding for 2025 and the new strategic plan have been received from Global Affairs Canada, SECO and EU. Positive discussions with donors the assumption to fully carry forward surplus funds from 2024. 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. Allocated staff costs are staff costs from Administration and SSU/DG 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. Travel and consultancy costs in Administration and SSU/DG are included in overhead costs and allocated to all work streams. 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. Further explanation to the budget is found in the "Corporate and Cross cutting OP 2025" under the section IDI Budget and Financial Sustainability as well as Section H in the operational plans of the functional Work Streams.