

9 September 2025



UPDATES TO IDI OPERATIONAL PLAN AND BUDGET 2025

Updates to IDI OP and Budget 2025

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A. Highlights

- The following scenarios have been considered while updating the operational plan and budget for 2025:
 - Scenario 1: Positive scenario similar to the existing budget, with known funding cuts (USAID) accounted for, other contracts continuing as planned, success on current funding negotiations and some small, new grants from reliable sources.
 - Scenario 2: Negative scenario leading to a gradual 25% reduction in IDI annual revenues by 2027. Existing contracts are honoured, but longer-term funding from Sida, MFA France and Asian Development Bank (ADB) is reduced, whilst there is a gap between Canadian grants. Small, new grants are not forthcoming.
- Overall, the 2025 expenditure budget decreases by NOK 17 million to NOK 136.7 million as per scenario 1. The reduction is necessitated, in part, owing to the reduction of funding. The USAID funding has been terminated. Bilateral support for South Sudan is not being renewed due to deteriorating country stability. There is a reduction in estimated Sida funds for the year. The reduced funding has been partly compensated by funding from the General Court of Audit, Saudi Arabia. Events have been replanned to 2026 to accommodate the reduced funding. Scenario 2 is marginally lower at NOK 135.7 million. Carry forward to 2026 will be NOK 5.4 million core funds, plus advance receipts from donors for coming years. The reduction in carry forward compared to the original budget is primarily related to the termination in USAID funding. NOK 0.8 million is being transferred to IDI reserves.

IDI Financial Summary (Scenario 1) (NOK)

	2025 Original Budget	2025 Revised Budget	2026 Indicative Forecast
Income (utilised)	153,0 m	137,6 m	125,7 m
Interest (unallocated)	1,5 m	-	-
Expenditure	153,7 m	136,7 m	134,0 m
Transfer to Reserves	0,8 m	0,8 m	0,9 m
Core Funds Surplus / (Deficit)	10,7 m	5,4 m	(9,2 m)
Other Donor Funds Carried Forward	20,1 m	31,6 m	25,8 m

- The indicative forecast for 2026 currently shows a further decline in funding to NOK 126 million. IDI is discussing additional funding with key donors and exploring new revenue streams including private foundations and cost recovery. Without new revenue, IDI faces a 2026 deficit of NOK 9 million. This will need to be addressed through budget cuts in the 2026 operational planning and budgeting process.
- Independent SAIs:** Significant increase in Global Project which reflects IDI contribution to the OECD. Unspent funds of NOK 0.6 million brought forward from 2024 to 2025 under SAI CSO.
- Well Governed SAIs:** No significant revisions. All initiatives are forecast to remain on plan and on budget, with minor re-allocations of budget.
- Bilateral Support:** Overall work stream total budget has been reduced by 37%, primarily due to the South Sudan project not continuing as expected, and the USAID funding cuts to GSAI, Madagascar and Comoros.
- Professional SAIs:** Overall work stream budget has reduced by 12.4 %. Language versions of products not being developed this year and only English versions being developed. PESA exam panel moved to 2026. Use of

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consultants and travel costs reduced in SAI Young Leaders. IDI-ADB Sustainable Financial Audit practice events moved to 2026.

8. **Relevant SAIs:** Overall work stream budget reduced by 30.2%. Events related to SAI Audit Analytics; SAI Technology Auditors and Auditing Sustainability Reporting moved to 2026, mainly in response to the tight funding situation.
9. **Global Foundations:** Reduction in expenditure of 44.36 %. Brokerage component moved to Bilateral Support and resultant reduction in staff costs and overheads. Some engagements of strategic partnerships moved to Independent SAIs work stream.

B. Budget Update 2025

The revised budget 2025 and outlook 2026 are based on IDI's assessment of the most likely future financial position, termed scenario 1. This assumes most grants continuing as planned, some expected grant cuts already included (due to changing donor landscape and support being paused in some countries due to local conditions), and some small additional support resulting from ongoing discussions. With increasing funding uncertainty, IDI deems it prudent to envision an alternative future, scenario 2. This assumes most existing funding continues, though with modest reductions to certain grants, gaps between current and future grants in some cases, and small additional support grants not materializing.

Income Analysis

The income analysis across budget scenarios reveals a downward trend in both core and earmarked funding from the original 2025 budget to the revised scenarios and indicative budgets for 2026. Core Funds show a significant reduction of over NOK 11 million in Scenario 1's revised 2025 budget, with further marginal reduction projected in 2026. This reduction, though, is mainly in the brought forward amounts of the funding from the Norwegian Parliament primarily as a result of these funds replacing the terminated USAID funding. There is also slightly reduced availability of funds from Sida. Earmarked funds, particularly in case of Bilateral Support shows a substantial cut of NOK 14 million in Scenario 1 for 2025. While some categories like Independent SAIs see temporary increases in revised budgets, the overall trajectory suggests tighter funding conditions and a shift in donor priorities.

Despite the overall decline in income across revised and indicative budgets, the figures also reflect a resilient and adaptive funding landscape. Several categories, such as Independent SAIs, show increased allocations in revised budgets, indicating continued donor confidence and strategic prioritization. The presence of new contribution from the World Bank and increased allocation from GCA Saudi Arabia in earmarked funds suggests expanding partnerships and diversification of funding sources. Moreover, the indicative budgets for 2026, while conservative, provide a stable outlook.

Expenditure Analysis

The expenditure figures for 2025 and indicative budgets for 2026 reflect a strategic recalibration of resources in response to evolving funding realities as well as the practical necessities of rescheduling some of the activities to 2026. Overall IDI expenditure is projected to decline from NOK 153.7 million in the original 2025 budget to NOK 136.7 million in Scenario 1. This reduction is primarily driven by cuts in work stream delivery costs and direct staff costs across work streams, particularly in bilateral support and GF. Subsequently, allocations in staff and overhead costs are lower for bilateral support and GF and higher for other work streams.

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IDI Revised Budget 2025	Original Budget 2025	Scenario 1: Revised Budget 2025	Scenario 1: Original vs Revised Budget 2025	Scenario 2: Revised Budget 2025	Scenario 1: Indicative Budget 2026	Scenario 2: Indicative Budget 2026
Income (in NOK)						
Core Funds						
NAO Norway, B/F & interest	15,548,957	3,856,355 -	11,692,602	3,856,355	5,424,484	4,517,475
NAO Norway (Norwegian Parliament Grant)	29,753,290	29,967,392	214,102	29,967,392	30,781,519	29,970,699
SIDA Sweden	18,518,400	15,991,500 -	2,526,900	14,392,350	15,991,500	14,392,350
Austrian Development Agency	4,081,700	4,841,076	759,376	4,841,076	4,050,025	4,050,025
Irish Aid	2,915,500	4,951,273	2,035,773	4,884,548	2,892,875	2,892,875
SAI Latvia	174,930	174,716 -	215	174,716	173,573	173,573
INTOSAI	822,871	848,864	25,993	843,286	850,168	271,593
Total Core Funds: Available	71,815,648	60,631,176 -	11,184,472	58,959,723	60,164,144	56,268,590
<i>NAO Norway (Norwegian Parliament Grant) C/F</i>	<i>-10,742,878</i>	<i>-5,424,484</i>	<i>5,318,394</i>	<i>-4,517,475</i>	<i>0</i>	<i>0</i>
Total Core Funds: Utilised	61,072,770	55,206,692	-5,866,078	54,442,247	60,164,144	56,268,590
Earmarked Funds						
Professional SAls						
Global Affairs Canada	3,174,041	3,487,107	313,066	3,487,107	1,361,067	65,647
European Union	7,580,300	5,515,801	-2,064,499	5,597,500	5,664,249	5,664,249
GCA Saudi Arabia			0		2,063,760	
Asian Development Bank	9,727,117	8,795,003	-932,114	8,336,877	5,447,043	5,915,673
World Bank	0	717,011	717,011	720,886	971,945	971,945
Total Professional SAls	20,481,458	18,514,921	-1,966,537	18,142,369	15,508,065	12,617,515
Relevant SAls						
Global Affairs Canada; B/F & interest	1,884,008		-1,884,008	-		-
Global Affairs Canada	949,957	3,113,488	2,163,531	3,113,488	1,215,239	58,614
European Union	4,781,420	3,510,055	-1,271,365	3,562,045	3,604,522	3,604,522
GCA Saudi Arabia	1,577,790	1,521,854	-55,936	1,521,854	2,063,760	2,063,760
Total Relevant SAls	9,193,175	8,145,398	-1,047,777	8,197,388	6,883,521	5,726,896
Independent SAls						
Global Affairs Canada	226,717	249,079	22,362	249,079	97,219	4,689
European Union	1,166,200	1,002,873	-163,327	1,017,727	1,029,864	1,029,864
MFA France	5,353,324	5,939,381	586,057	5,939,381	3,471,450	1,735,725
GCA Saudi Arabia	2,103,720	2,023,020	-80,700	2,023,020	2,579,700	2,579,700
SECO	4,012,837	8,073,544	4,060,707	8,073,544	6,580,589	6,580,589
Total Independent SAls	12,862,798	17,287,898	4,425,100	17,302,752	13,758,821	11,930,566
Well-Governed SAls						
Global Affairs Canada	3,967,551	4,358,883	391,332	4,358,883	1,701,334	82,059
GCA Saudi Arabia	525,930	510,774	-15,156	510,774	0	0
SECO B/F & Interest	33,207,563	11,003,256	-22,204,307	11,003,256	11,351,028	11,351,028
SECO - transfer to independent SAls & GF	-5,115,129	0	5,115,129	0	0	0
GIZ	108,000	458,468	350,468	458,468	0	0
Total Well-Governed SAls: Available	32,693,915	16,331,382	-16,362,533	16,331,382	13,052,363	11,433,088
<i>SECO C/F</i>	<i>-16,858,967</i>		<i>16,858,967</i>	<i>0</i>		
Total Well-Governed SAls: Utilised	15,834,948	16,331,382	496,434	16,331,382	13,052,363	11,433,088
Bilateral						
European Union - GSAI, B/F & interest	2,456,830		-2,456,830	-		-
European Union - GSAI	6,705,650	5,664,626	-1,041,024	5,664,626	4,100,000	4,000,000
SECO		1,096,765	1,096,765	1,096,765	1,096,765	1,096,765
GCA Saudi Arabia	-	3,252,769	3,252,769	3,252,769	2,739,198	2,833,652
MFA Norway for South Sudan	4,765,000	504,631	-4,260,369	504,631	0	0
MFA Norway for Somalia	2,790,000	2,907,444	117,444	2,907,444	3,325,738	2,259,357
NORAD for DRC	3,700,000	2,385,009	-1,314,991	2,385,009	3,517,143	2,717,143
SAI Kazakhstan	-	515,940	515,940	515,940	0	0
USAID Madagascar	9,014,700	2,908,287	-6,106,413	2,950,000	0	0
USAID Headquarters	2,103,720	-	-2,103,720	-	-	0
USAID for Comoros	978,230	596,747	-381,483	609,005	-	0
Total Bilateral Support: Available	32,514,130	19,832,218	-13,778,677	19,886,189	14,778,844	12,906,916
<i>European Union - GSAI C/F</i>	<i>-3,262,480</i>		<i>3,262,480</i>	<i>0</i>		
Total Bilateral Support: Utilised	29,251,650	19,832,218	-10,516,197	19,886,189	14,778,844	12,906,916
Global Foundations						
Global Affairs Canada	1,133,586	1,245,395	111,809	1,245,395	486,096	23,446
INTOSAI Journal	1,051,860	1,017,953	-33,907	1,017,953	1,031,880	1,031,880
Saudi Arabia - FISP	1,051,860	0	-1,051,860	0	0	0
SECO	1,102,292	0	-1,102,292	0	0	0
Total Global Foundations	4,339,598	2,263,348	-2,076,250	2,263,348	1,517,976	1,055,326
Total Earmarked Funds	112,085,074	82,375,164	-30,806,675	82,123,427	65,499,589	55,670,307
Total Funding: Received (Inc. B/F)	183,900,722	143,006,340	-41,991,147	141,083,150	125,663,733	111,938,897
Deferred Income	-20,121,447		20,121,447			
Total Funding: Available for Use	163,779,275	143,006,340	-21,869,700	141,083,150	125,663,733	111,938,897
<i>Total Funding C/F</i>	<i>-10,742,878</i>	<i>-5,424,484</i>	<i>5,318,394</i>	<i>-4,517,475</i>	<i>0</i>	<i>0</i>
Total Funding: Utilised	153,036,397	137,581,856	-16,551,305	136,565,674	125,663,733	111,938,897

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IDI Revised Budget 2025	Original Budget 2025	Scenario 1: Revised Budget 2025	Scenario 1: Original vs Revised Budget 2025	Scenario 2: Revised Budget 2025	Scenario 1: Indicative Budget 2026	Scenario 2: Indicative Budget 2026
Expenditure (in NOK)						
Professional SAls						
Allocated Staff Costs (DG/CS)	2,354,344	2,840,851	486,507	2,840,851	3,170,347	2,806,775
Allocated Overhead Costs	3,115,542	3,190,982	75,440	3,190,982	3,254,801	3,254,801
Direct Staff Costs	14,369,375	13,851,141	-518,234	13,851,141	16,626,117	15,280,961
Work Stream Delivery Costs	17,556,331	12,873,200	-4,683,131	12,873,200	13,128,131	13,128,131
Sub-Total Professional SAls	37,395,592	32,756,174	-4,639,418	32,756,174	36,179,396	34,470,669
Relevant SAls						
Allocated Staff Costs (DG/CS)	1,391,203	1,473,124	81,921	1,473,124	1,643,984	1,455,454
Allocated Overhead Costs	1,841,002	1,654,684	-186,318	1,654,684	1,687,778	1,687,778
Direct Staff Costs	8,430,537	7,342,792	-1,087,745	7,342,792	6,312,042	6,312,042
Work Stream Delivery Costs	8,142,264	3,343,218	-4,799,046	3,343,218	5,533,111	5,533,111
Sub-Total Relevant SAls	19,805,006	13,813,818	-5,991,188	13,813,818	15,176,915	14,988,385
Independent SAls						
Allocated Staff Costs (DG/CS)	1,348,397	1,847,378	498,981	1,847,378	2,061,646	1,825,219
Allocated Overhead Costs	1,784,356	2,075,065	290,709	2,075,065	2,116,566	2,116,566
Direct Staff Costs	7,888,046	8,520,717	632,671	8,520,717	10,663,497	10,027,250
Work Stream Delivery Costs	10,060,405	13,179,705	3,119,300	12,779,705	9,550,000	6,950,000
Sub-Total SAI Independence	21,081,204	25,622,865	4,541,661	25,222,865	24,391,709	20,919,035
Well-Governed SAls						
Allocated Staff Costs (DG/CS)	2,397,150	3,335,018	937,868	3,335,018	3,721,830	3,295,015
Allocated Overhead Costs	3,172,188	3,746,054	573,866	3,746,054	3,820,975	3,820,975
Direct Staff Costs	13,957,165	15,271,979	1,314,814	15,271,979	15,804,926	15,173,139
Work Stream Delivery Costs	13,531,052	13,340,646	-190,406	12,941,896	12,255,000	10,255,800
Sub-Total Well-Governed SAls	33,057,555	35,693,697	2,636,142	35,294,947	35,602,631	32,544,928
Bilateral						
Allocated Staff Costs (DG/CS)	1,776,459	1,812,216	35,757	1,812,216	2,022,406	1,790,478
Allocated Overhead Costs	2,350,818	2,035,569	-315,249	2,035,569	2,076,280	2,076,280
Direct Staff Costs	10,910,624	8,749,260	-2,161,364	8,749,260	5,953,937	5,953,937
Unit Delivery Costs	15,694,644	9,772,589	-5,922,055	9,772,589	6,226,221	6,086,221
Sub-Total Bilateral	30,732,545	22,369,634	-8,362,911	22,369,634	16,278,843	15,906,916
Global Foundations						
Allocated Staff Costs (DG/CS)	1,198,575	754,639	-443,936	754,639	842,166	745,587
Allocated Overhead Costs	1,586,094	847,647	-738,447	847,647	864,600	864,600
Direct Staff Costs	6,219,494	3,162,665	-3,056,829	3,162,665	3,225,919	3,225,919
Unit Delivery Costs	2,637,463	1,711,853	-925,610	1,500,000	1,443,618	1,200,000
Sub-Total Global Foundations	11,641,626	6,476,805	-5,164,821	6,264,952	6,376,303	6,036,106
IDI Total (in NOK)						
Allocated Staff Costs (DG/CS)	10,466,128	12,063,227	1,597,099	12,063,227	13,462,379	11,918,528
Allocated Overhead Costs	13,850,000	13,550,000	-300,000	13,550,000	13,821,000	13,821,000
IDI Work Stream Staff Cost	61,775,241	56,898,555	-4,876,686	56,898,555	58,586,337	55,973,248
IDI Work Stream Delivery Cost	67,622,159	54,221,211	-13,400,948	53,210,608	48,136,081	43,153,263
IDI Total Expenditure	153,713,528	136,732,992	-16,980,536	135,722,389	134,005,798	124,866,039
Core Funding	71,815,648	60,631,176	-11,184,472	58,959,723	60,164,144	56,268,590
Earmarked Funding	112,085,074	82,375,164	-29,709,910	82,123,427	65,499,589	55,670,307
Deferred Income	-20,121,447	0	20,121,447	0	0	0
IDI Total Funding: Available for Use	163,779,275	143,006,340	-20,772,935	141,083,150	125,663,733	111,938,897
Transfer INTOSAI Contribution to Reserves	-822,871	-848,864	-25,993	-843,286	-850,168	-271,593
Interest (Unallocated)	1,500,000	0	-1,500,000	0	0	0
Core Funds Surplus/(Defecit)	10,742,876	5,424,484	-5,318,392	4,517,475	-9,192,233	-13,198,735
Grants received in advance	20,121,447	31,617,104	11,495,657	31,707,404	25,755,031	27,545,717
TOTAL Carry Forward / Deferred Income	30,864,323	37,041,588	6,177,265	36,224,879	16,562,799	14,346,982
IDI Reserves (in NOK)						
Unrestricted Reserves						
Foundations Equity	250,000	250,000	-	250,000	250,000	250,000
Accumulated Interest foundation capital	247,864	237,024	10,840	237,024	237,024	237,024
Accumulated other Contributions	224,669	224,669	0	224,669	224,669	224,669
Accumulated contributions INTOSAI	4,123,520	4,155,615	32,095	4,150,037	5,005,783	4,421,630
Projected in-year deficit	4,846,053	4,867,308	21,255	4,861,729	-3,474,757	-8,065,413
Deferred Income (in NOK)						
Grants Received in Advance						
Global Affairs Canada		224,145	224,145	224,145	-	-
SECO	16,858,967	22,861,020	6,002,053	22,861,020	19,793,470	19,793,470
Unspent Grants Carried Forward						
NAO Norway	10,742,876	5,424,484	5,318,392	4,517,475	9,192,233	13,198,735
EU (GSAI)	3,262,480	854,590	2,407,890	854,590	4,228,878	4,153,183
Asian Development Bank (Performance Audit)		3,200,000	3,200,000	3,200,000	-	-
Asian Development Bank (Financial Audit)		800,000	800,000	800,000	-	-
World Bank		303,131	303,131	303,131	-	-
NORAD		497,252	497,252	497,252	700,000	1,500,000
MFA Norway (Somalia)		1,241,421	1,241,421	1,241,421	1,032,683	2,099,064
GCA Saudi Arabia (GSAI)		1,560,314	1,560,314	1,650,614	-	-
GCA Saudi Arabia (Madagascar)		75,230	75,230	75,230	-	-
Total Grants C/F	30,864,323	37,041,587	6,177,264	36,224,879	16,562,799	14,346,982

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C. Work stream wise summary of updates to OP and Budget 2025

I. Independent SAIs work stream

a. Summary of major revisions to approved OP and Budget 2025

Initiatives
Initiative 1: Global Advocacy and Support (GAS)
Initiative 2: SAI Independence Rapid Advocacy Mechanism (SIRAM)
Initiative 3: Strengthening Legal Units (LEG SAI)
Initiative 4: SAI CSO Collaboration
Initiative 5: Global Project on SAI Independence (GPSI)

Summary of revisions to Operational Plan and Budget 2025
<ul style="list-style-type: none"> Significant increase under GPSI which reflects IDI contribution to the OECD. Was not reflected in original budget because agreement with SECO, came after the 2025 budget was finalized. Increase under the SAI CSO of approximately 600,000 NOK which represents the unspent 2024 funds carried forward to 2025

b. Proposed Changes in IDI Results Framework

NA

c. Outlook for 2026

Description	Details to be provided
Work Stream initiatives ending in 2025	None
New initiatives being launched in 2026	None
New rounds of existing initiatives being launched in 2026	NA
Significant changes to delivery mechanisms, if any, in 2026	Termination of CADRE Phase 1

Summary on work stream financial position in 2026 compared to 2025, and impact on the work stream portfolio

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
None	Funding from French MFA will end in 2026, Funding from Global Affairs Canada to end in 2025, fresh application being made.	End of phase 1 of CADRE project in Zambia and Malawi

d. Preparedness for Future Uncertainties: Scenario 2

Description	Anticipated savings/ additional income in percentage	Details to be provided
Possibility of rationalising (reducing) delivery of initiatives	10%	Currently the work stream has earmarked funding for the SAI CSO collaboration, through the CADRE Project (French MFA) until 2026 and the GPSI (SECO and GCA), until 2027/2028. In the event of a reduction under scenario 2 we will reduce activities under SAI-CSO collaboration, which is the initiative with the biggest direct delivery costs. This will mean

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		that we reduce this initiative to a minimum and don't go beyond earmarked or semi-earmarked commitments.
Possible adjustments in delivery mechanisms	10%	We will prioritize moving to online or hybrid delivery as a way to reduce the delivery costs, while keeping our commitments.
Potential to get new funding from 2026	Under discussion	Ongoing discussions with MFA France for Phase 2 of CADRE Project

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II. Well Governed SAls work stream

a. Summary of major revisions to approved OP and Budget 2025

Components
<p>Component 1: Strategic Management</p> <ul style="list-style-type: none"> SAI Performance Measurement Framework (SAI PMF) Strategy, Performance Measurement and Reporting (SPMR) <p>Component 2: Operational Management</p> <ul style="list-style-type: none"> pICTure: Support to ICT governance TOGETHER: Human Resources, Ethics, Gender and Inclusion <p>Component 3: Leadership and Resilience</p> <ul style="list-style-type: none"> CRISP: Risk and crisis management and business continuity MASTERY: Masterclasses for Heads of SAls <p>SAI-level support to accelerate performance improvements in governance and independence</p> <ul style="list-style-type: none"> Support to SAls of Madagascar, Eswatini and Serbia <p>Work stream management</p> <ul style="list-style-type: none"> SAI Governance Academy How-to-governance podcast Coordination with INTOSAI Regional Bodies, Communications, Professional Development

Summary of revisions to Operational Plan and Budget 2025
<ul style="list-style-type: none"> No significant revisions under Components 1-3. All initiatives forecasted to remain on plan and budget, with minor re-allocations of budget. In Mastery and Together, a need to accommodate some overspending due to higher than expected costs. Offset by efficiency gains in CRISP, SAI PMF and SPMR. Budget for SAI-level support partly reallocated to 2026 since two of the three foreseen projects (Serbia and Eswatini) are expected to start in August/ September. At the level of Work Stream Management, separate communications lines under initiatives have been brought together with the 2025 OP budget revision to facilitate a more comprehensive and flexible approach that underscores results- and SAI-based reporting.

b. Proposed Changes in IDI Results Framework

As Mastery has introduced a revised approach, it is proposed to redefine one indicator

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2025	Revised Target 2025
Short-term outcome	P1. Strengthening SAI's institutional environment	Enhanced capacity of leadership in managing its external and internal environment	68. Cumulative number of Heads of SAls indicating that participating in Mastery has resulted in them gaining new knowledge and skills relevant for their position as leaders	2025	0	NA	20

c. Outlook for 2026

Description	Details
Work Stream initiatives ending in 2025	None
New initiatives being launched in 2026	None
New rounds of existing initiatives being launched in 2026	SPMR, TOGETHER, MASTERY, CRISP, pICTure
Significant changes to delivery mechanisms, if any, in 2026	None

Updates to IDI OP and Budget 2025

Summary on overall work stream financial position in 2026 compared to 2025, and impact this has on the work stream portfolio.

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
TBC, proposal to SAI UAE	Funding from Global Affairs Canada to end in 2025, fresh application being made.	TBC

d. Preparedness for Future Uncertainties: Scenario 2

Description	Anticipated savings/ additional income in percentage	Details to be provided
Possibility of rationalising (reducing) delivery of initiatives	5%	Most initiatives operate under clear commitments to SAIs and donors. Reducing delivery is only possible in a limited way
Possible adjustments in delivery mechanisms	5%	Shift SAI Governance Academy, scheduled for December 2025, to early 2026 offer one round.
Potential to get new funding from 2026	10%	Awaiting outcome of discussions with SAI UAE for Mastery, exploring other funding opportunities.

Updates to IDI OP and Budget 2025

III. *Bilateral Support work stream*

a. Summary of major revisions to approved OP and Budget 2025

Components
<ul style="list-style-type: none">• Component 1: Bilateral Support General Management• Component 2: Support to the Office of the Auditor General of Somalia – “OAGS Peer Support Project”• Component 3: Support to the National Audit Chamber of South Sudan – NAC Strategic Change Project• Component 4: Accelerated Peer-support Partnership programme - PAP-APP• Component 5: Support to the Court of Accounts of Madagascar – “TANTANA project”• Component 6: Support to the National Audit Office of The Gambia – “NAO Gambia Strategic Development Accelerator Project 2021-2025”• Component 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”• Component 8: Global SAI Accountability Initiative (GSAI) programme• Component 9: Support to SAI Comoros – “Strengthening the capacities of SAI Comoros 2024-2029”• Component 10: Brokering Upscaled Support to SAIs (BUSS) and Saudi Fund for Improved SAI Performance (FISP)• Component 11: Short-term support to SAI Kazakhstan
Summary of revisions to Operational Plan and Budget 2025
<ul style="list-style-type: none">• Overall work stream total budget reduced by 37%, primarily due to the South Sudan project not commencing as expected, and USAID funding cuts to TANTANA and Comoros.• Component 1 Bilateral support general management: Planned activity shifted to 2026.• Component 2 Somalia: Budget increased with a new 3-year grant with Norwegian Embassy in Nairobi. Co-operation agreement with SAI Somalia, not yet established, implementation could be delayed.• Component 3 South Sudan: Revised budget reflects costs expected to be incurred as part of the previous grant agreement. No new agreement in place yet.• Component 4 PAP-APP: Project closed.• Component 5 Madagascar: The budget reflects close-out costs not covered by USAID, including staff costs from June to December 2025. No other planned activities.• Component 6 The Gambia: Budget reflects costs incurred to close out the project. Project officially closed and was handed over to NAO UK in March 2025.• Component 7 DRC: Grant extended from June 2025 to February 2026, and the budget has been adjusted to reflect expected activities up to December 2025.• Component 8 GSAI: Total GSAI cost budget increased by 7%. Details for each project below:<ul style="list-style-type: none">○ Haiti - all activities are suspended until further notice due to political and security situation.○ Benin- budget increased to cater for per diem costs for in-country missions not covered by GIZ due to logistical delays.○ Honduras- budget cut due to less-than-expected participation by SAI Mexico in supporting professionalisation.○ Lebanon- budget reflects resumption of activities and in-country missions by SAI France and OECD. More missions planned later in the year to support amendments to the legal framework.○ Belize- budget increased to reflect planned activities, including deployment of A-Seat¹ in partnership with AFROSAI-E and other stakeholder engagement activities (include missions by SAI India).○ Dominica- budget reflects transition activities to phase 2, including 1 country mission planned in Q3 2025. A draft phase 2 plan has been prepared.○ Kyrgyzstan- in-country support is ongoing as planned, and preparation for phase 2 of support is underway. Planned activities are on track.○ Tajikistan- planned activities are ongoing as planned in collaboration with SAI Georgia.

¹ AFROSAI-E SAI Enhancement Audit Tool

Updates to IDI OP and Budget 2025

- Uzbekistan- has been included in GSAI from May 2025, and a SAI PMF assessment is planned from Q3 2025 with in-country support from SAI Georgia.
- Discussions ongoing for short-term support to SAI Kazakhstan, funded by World Bank. Include workshops on SAI Strategic Management and Quality Management delivered by IDI and a consultant.
- For BUSS, a workshop is planned for ASOSAI in Philippines in September 2025 and is partly financed by the Asian Development Bank. 20 SAIs and donors are expected to participate.

Note: Scenarios 1 and 2 are the same because the costs are either committed under the respective grant agreements or expected to be incurred as close-out costs for some grants.

b. Proposed Changes in IDI Results Framework

NA

c. Outlook for 2026

Description	Details
Work Stream initiatives ending in 2025	The Gambia. South Sudan, Madagascar and the Comoros (dependent on new funding)
New initiatives being launched in 2026	Potential grant with NORAD for bilateral support Potential agreement with AfDB for regional bilateral support – No specific countries selected.
New rounds of existing initiatives being launched in 2026	NA
Significant changes to delivery mechanisms, if any, in 2026	NA

Summary on overall work stream financial position in 2026 compared to 2025, and impact this has on the work stream portfolio.

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
NORAD Bilateral grant	USAID Madagascar and Comoros	DRC could be merged into this new grant from 2026.
African Development Bank (ongoing discussions)	USAID GSAI	Madagascar and Comoros support terminated.
SECO Switzerland (New project support to Central Asian SAIs currently under GSAI)		GSAI to co-finance in 2026 if no other co-financing donor is secured on time.

d. Preparedness for Future Uncertainties: Scenario 2

Description	Anticipated savings/ additional income in percentage	Details to be provided
Possibility of rationalising (reducing) delivery of initiatives	5%	Focus on projects with secured earmarked funding.
Possible adjustments in delivery mechanisms	5%	To be explored
Potential to get new funding from 2026	Estimated NOK 15 million income in 2026 from NORAD	Potential agreements with NORAD and AfDB

Updates to IDI OP and Budget 2025

IV. Professional SAIs work stream

a. Summary of major revisions to approved OP and Budget 2025

Value Deliverables
<p>Value Deliverable 1: Competent SAI Audit Professionals (The Centre for SAI Audit Professionals)</p> <p>The Centre provides support under five elements</p> <ul style="list-style-type: none"> • Future SAI Audit • Professional Audit Practice Resources • Professional Certification – PESA, Certificate for Audit Quality Management Specialist and Learning Specialist Certificate • Professional Learning and Growth • Continuing Professional Development (CPD) – PESA and Learning Specialist Circle <p>Value Deliverable 2: Effective SAI Audit Leaders</p> <ul style="list-style-type: none"> • <i>SAI Young Leaders</i> • <i>SAI Leadership Forums</i> <p>Value Deliverable 3: Sustainable SAI Audit Practices</p> <ul style="list-style-type: none"> • IDI-ADB Sustainable Performance Audit Practices • IDI-ADB Sustainable Financial Audit Practices • System of Audit Quality Management (SoAQM) • Facilitating Audit Impact: System of Strategic and Annual Audit Planning <p>Value Deliverable 4: Raised SAI Audit Profiles</p> <ul style="list-style-type: none"> • INTOSAI & Other Stakeholder Engagement • Explore ‘Public Audit Value’ and related concepts including measuring audit impact

Summary of revisions to Operational Plan and Budget 2025
<p>The following revision to the operational plan 2025 have been made, and budget revised to 12,873,200 from 17,556,331</p> <p>Value Deliverable 1- Competent SAI Audit Professionals (The Centre for SAI Audit Professionals)</p> <p>Future SAI Audit:</p> <ul style="list-style-type: none"> • New project on ‘Explore concept of public debt sustainability and role of SAIs’ added to portfolio of experiments. <p>Professional Audit Practice Resources:</p> <ul style="list-style-type: none"> • Instead of Version 1 of D tool (Diagnostic Tool for Sustainable Audit Practices) in four languages, we will have a pilot Version of D Tool in English • Light touch review of ISSAI Implementation Handbook for PA and CA Instead of major review • Publish pilot version of Playbook on Robust Follow-up System for Audit Impact in English instead of final version in four languages. • Strong Stakeholder coalitions playbook put on hold pending a decision of whether we can work on this as a part of a larger cross departmental project on SAI Stakeholder Engagement. <p>Professional Certification:</p> <ul style="list-style-type: none"> • PESA will have INTOSAI branding. Benchmarking study for PESA to start in 2025. • Convening of PESA exam panel is moved to 2026 until we define their roles. • PESA Arabic will be launched in 2025 at INCOSAI. • PESA Spanish exams will be delivered in 2025. <p>Professional Learning and Growth:</p> <ul style="list-style-type: none"> • Virtual course for LMS administrators in ASOSAI is removed pending discussions with ASOSAI. • Support to SAI Jamaica in setting up LMS added <p>Value Deliverable 2-Effective SAI Audit Leaders:</p> <p>SAI Young Leaders:</p> <ul style="list-style-type: none"> • Delivery of some elements of virtual interactions for SYL to be delivered in collaboration with SAIs instead of consultants. • The SYL Second interaction limited to SYLs and SYL leaders (at own cost). SYL coaches not included to save costs.

Updates to IDI OP and Budget 2025

- SYL Awards will only include certificate and medal, instead of funding support for leadership education.

Value Deliverable 3 – Sustainable Audit Practices

IDI-ADB Sustainable Performance Audit Practices:

- Discussing and Documenting lessons learned moved to 2026 as per agreement with ADB.
- Project timeline extended by ADB to June 2026.

IDI-ADB Sustainable Financial Audit Practices:

- In agreement with SAI Laos and ADB, the basic facilitation skills workshop is moved to 2026.
- Support for SoAQ) to SAI Timor-Leste added to the project as per agreement and funding from ADB.
- Timeline for implementation extended until May 2026. Thus, lessons learned meeting is moved to 2026.

System of Audit Quality Management (Spanish):

- Scope of support increased from six to 14 SAIs.

System of Audit Quality Management (ARABOSAI)

- IDI and World Bank entered new agreement to support SAI Tunisia and Algeria in setting up SoAQM.

Sustainable Audit Practices in SAIs in SIDS

- Support for Audit Practices for SAIs in SIDS mainstreamed across initiatives. Pending discussion on internal cooperation for an umbrella initiative for supporting SAIs in SIDS.

Value deliverable 4-Raised SAI Audit Profile

INTOSAI and Other Stakeholder Engagement:

- SAI Leadership engagement with OECD focused on SAI independence managed by SAI Governance department.

b. Proposed Changes in IDI Results Framework

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2025	Revised Target 2025
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	[113] Number of professional quality audit resources available on the IDI website at the end of the year			10	7*

* Based on discussions with stakeholders, we have decided to pilot the D Tool after adding a mapping tool and developing an overarching framework across the three audit streams before putting it out for exposure.

c. Outlook for 2026

Description	Details
Work Stream initiatives ending in 2025	None
New initiatives being launched in 2026	PESA French Diagnostics for SAIs in CREFIAF (including jurisdictional activities) D Tool pilot for PA (Spanish) and CA (English) (from 2025) IDI Learning Specialist Certificate Shared services arrangements for SoAQM
New rounds of existing initiatives being launched in 2026	SYL 2026-2027 PESA English, Spanish and Arabic SoAQM
Significant changes to delivery mechanisms, if any, in 2026	SYL – remove face-to-face interactions for coaches, remove the award amount, in-kind contribution for educational inputs previously outsourced. Learning Specialist Certificate with a greater blend of online delivery and independent machine marked assessments.

Updates to IDI OP and Budget 2025

Summary on work stream financial position in 2026 compared to 2025, and impact on the work stream portfolio.

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
ADB project on SoAQM and supporting SAIs with using data analytics in Audit	Sust PA practices in Asia -Pacific, while all funding will be received in 2025, expenditure and projects will continue until June 2026	NA

d. Preparedness for Future Uncertainties: Scenario 2

Description	Anticipated savings/ additional income in percentage	Details
Possibility of rationalising (reducing) delivery of initiatives	NA Not known	Further work under Sustainable Audit Practices and SoAQM taken up only if donor funding is in place
Possible adjustments in delivery mechanisms	Not known	Working towards scalable, digitized online professional education that can be delivered on a regular basis with low costs. SAI level support based on donor funding. GPGs developed as a part of funded initiatives.
Potential to get new funding from 2026	NA Not known	Donors interested in SoAQM and Sustainable Audit Practices
Any other	Not known	Regions cover cost of regional rollouts, e.g. PASAI. In person events hosted in recognized hubs of the Centre. Cost recovery for PESA to participants outside INTOSAI. Costs covered by host SAIs. SAIs attend events and initiatives at own cost

Updates to IDI OP and Budget 2025

V. Relevant SAls work stream

a. Summary of major revisions to approved OP and Budget 2025

Value Deliverables
<p>In this workstream we have initiatives under the trending areas across four value deliverables of - Competent SAI Audit Professionals; effective SAI audit leaders, sustainable audit practices and raised SAI audit profiles</p> <ul style="list-style-type: none"> • Leveraging on Technological Advancement (LOTA) • Auditing Sustainable Development Goals (SDGs) • Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) • Equal Futures Audit (EFA) • Auditing Public Debt • Audit and Assurance of Sustainability Reporting in the Public Sector

Summary of revisions to Operational Plan and Budget 2025
<p>The following revisions to the OP 2025 for Relevant SAls work stream have been made, and the budget has been revised to NOK 3,343,218 from NOK 8,142,264.</p> <p>Value Deliverable 1 - Competent SAI Audit Professionals:</p> <p>SAI Audit Analytics</p> <ul style="list-style-type: none"> • Digitization and Delivery of advanced level moved to 2026 <p>SAI Technology Auditors</p> <ul style="list-style-type: none"> • Development of course outline moved to 2026 <p>ISAM & Audit Frameworks</p> <ul style="list-style-type: none"> • ISAM case studies in collaboration with WHO and Oxford University replaced with development of professional education contents for 'Auditing SDGs', to be offered on a longer-term basis. <p>Auditing Public Debt</p> <ul style="list-style-type: none"> • Moved to 'Future SAI Audit' under the Centre in Professional SAls work stream. <p>Value Deliverable 3- Sustainable Audit Practices:</p> <p>SAI Audit Analytics</p> <ul style="list-style-type: none"> • Design mechanisms for deep dive support of selected SAls to sustainably use technology and AI in audit practices moved to 2026 <p>SAI Technology Auditors</p> <ul style="list-style-type: none"> • Design mechanisms for deep dive support of selected SAls to set up systems for sustainable technology audit practices, as a part of sustainable audit practices moved to 2026 <p>Audit of Sustainable Development Goals</p> <ul style="list-style-type: none"> • Due to change in SAI SDG Auditor's initiative design, support to SAls will focus on building long term competence of SAI auditors to audit SDGs and conduct a performance audit of SDGs implementation as per ISAM 2024. This support will not include SAI SDG audit strategies. <p>Audit and Assurance of Sustainability Reporting in the public sector</p> <ul style="list-style-type: none"> • Was put on hold due to funding uncertainties. Will now announce it in November 2025 and take up the design in 2026, subject to funding

b. Proposed Changes in IDI Results Framework

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2025	Revised Target 2025
Short-term outcome	D2 SAls enhancing the use of technology in their audit practices	SAls leverage technology and enhance government use of technology	[097] Cumulative number of SAls that have developed a strategic technology audit plan supported through LOTA			25	20*

Updates to IDI OP and Budget 2025

- Based on 2024 results and information from SAls.

c. Outlook for 2026

Description	Details to be provided
Work Stream initiatives ending in 2025	<ul style="list-style-type: none"> CCAA English and Spanish Equal Futures Audit Changemakers LOTA Pioneers
New initiatives being launched in 2026	<ul style="list-style-type: none"> Audit and Assurance of Sustainability Reporting in the Public Sector (moved from 2025) SAI Technology Auditors (Under LOTA) Advanced level of SAI Audit Analytics (Under LOTA moved from 2025)
New rounds of existing initiatives being launched in 2026	None
Significant changes to delivery mechanisms, if any, in 2026	<p>Scalable, digitized professional education that can be delivered online on a regular basis.</p> <p>SAI level support based on donor funding</p> <p>Customising tools and support for SAls in SIDS.</p>

Summary on work stream financial position in 2026 compared to 2025, and impact on the work stream portfolio.

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
None	NA	None

d. Preparedness for Future Uncertainties: Scenario 2

Description	Anticipated savings/ additional income in percentage	Details to be provided
Possibility of rationalising (reducing) delivery of initiatives	Not known	Future work in any of the areas will be taken up only if donor funding is available.
Possible adjustments in delivery mechanisms	Not known	<p>Working towards scalable, digitized online professional education that can be delivered on a regular basis at low costs.</p> <p>SAI level support based on donor funding.</p> <p>Professional education contents can be developed as a part of funded SAI level support and then adjusted for global online delivery.</p>
Potential to get new funding from 2026	NA Not known	<p>Potential to get new funding for auditing emerging areas like – sustainability reporting and public debt sustainability</p> <p>Likely ADB funding for SAI level support for setting up systems to use data analytics in audit</p>
Any other	Not known	<p>Costs covered by host SAls.</p> <p>SAls attend events and initiatives at own cost (with some funds for those in need)</p>

Updates to IDI OP and Budget 2025

VI. *Global Foundations work stream*

a. Summary of major revisions to approved OP and Budget 2025

Components
<p>Component 1: Strategic Partnerships</p> <ul style="list-style-type: none"> • INTOSAI- Donor Cooperation • Inter-Parliamentary Union-IDI Partnership • INTOSAI Working Group on Environmental Audit Partnership • International Monetary Fund (IMF) Partnership <p>Component 2: Brokerage (Moved to Bilateral Support)</p> <ul style="list-style-type: none"> • BUSS • GSAI and PAP-APP • Saudi FISP <p>Component 3: Measuring and monitoring SAI Performance and Support</p> <ul style="list-style-type: none"> • Global SAI Stocktaking Report • Blue • SAI Capacity Development Database <p>Component 4: Communications</p> <ul style="list-style-type: none"> • IDI Website • Social Media • Internal Communications • External Communications • Communications Capacity Development

Summary of revisions to Operational Plan and Budget 2025
<ul style="list-style-type: none"> • Reduction in expenditure of 44.36 % • Brokerage component moved to Bilateral Support and resultant reduction in staff costs and overheads.

b. Proposed Changes in IDI Results Framework

NA

c. Outlook for 2026

Description	Details
Work Stream initiatives ending in 2025	NA
New initiatives being launched in 2026	None
New rounds of existing initiatives being launched in 2026	Planning for new round of Global SAI Stocktaking report
Significant changes to delivery mechanisms, if any, in 2026	As a result of the IDI organizational review, remaining GFU activities will in 2026 be conducted in Independent work stream, bilateral work stream and Corporate Support respectively.

Summary on work stream financial position in 2026 compared to 2025, and impact on work stream portfolio.

New earmarked donors, if any, expected from 2026	Existing earmarked funding, if any, expected to end/ be terminated in 2025	Impact, if any, on existing/ new initiative
None	None	None

d. Preparedness for Future Uncertainties: Scenario 2

Work stream's components and initiatives are being transferred to Independent SAIs and Corporate Support in 2026

Updates to IDI OP and Budget 2025

Description	Anticipated savings/ additional income in percentage	Details
Possibility of rationalising (reducing) delivery of initiatives	5%	Reduction in Communication expenses
Possible adjustments in delivery mechanisms	5%	Online alternatives being discussed
Potential to get new funding from 2026	10%	Renewal of funding from INTOSAI Journal

Updates to IDI OP and Budget 2025

VII. Corporate Support

Implementation of the recommendations from the IDI Organisational Review led, among other changes, to the establishment of the Corporate Support Department (CS). CS has been organised to provide support to a rapidly growing organisation that is agile and meet the demands of the different work streams.

It has incorporated functions of the Strategic Support Unit, Administration and different components from other work streams including Communications from GFU. CS is organised in four components:

1. People and Culture: Including Human Resource Management, Recruitment, Induction and Office Management, and Gender and Inclusion
2. Governance and Finance: Including Strategy and Corporate Governance, Funding Management, Policies, Planning, Reporting, Evaluations, and Financial Management
3. Communications: Including Strategy, Stakeholder Management and Branding, and Digital Communications Platforms
4. IT: Including IT Strategy and Digitalisation, IT Administration, and Information Management System

For the rest of the year, CS will continue with its responsibilities in all the above areas along with an added focus on digitalisation of functions in line with our strategic priority.



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