

IDI Budget 2026

Contents

A. Budget Summary and Analysis..... 2

B. IDI Budget 2026..... 3

A. Budget Summary and Analysis

The budgeted expenditure for 2026 is estimated at NOK 143.3 million. The main assumptions for 2026 include continuation of activities at similar levels as in 2025 except for a scale up in bilateral support as well as a stable Norwegian krone. The budget reflects a balance between physical and virtual delivery of support. The number of staff is expected to be at similar levels as 2025, with a slight reduction from 53.25 to 52.50 Full Time Equivalent's (FTE) at the start of 2026. The budget includes a 4,0% increase in staff costs, excluding recruitments, for the annual adjustment in staff salaries. For comparison of staff costs against 2025 it should be noted that staff, representing 1.65 FTEs, from Global Foundations are now part of Corporate Support, following the organisational review. This is considered as part of allocated staff costs. IDI will monitor the expenses carefully, balance it against available funding and take necessary action to reduce the scope of activities if needed. Geopolitical developments have reduced IDI's revenues for 2025, including the loss of USAID as a donor. There have also been delays to funding and continuing uncertainty. This has led IDI to curtail activities in 2025, to save funds and finance activities in 2026.

Total income for 2026 (as per contracted and expected grants) is estimated at NOK 143.6 million. Funding in 2026 is expected from the Norwegian Parliament through NAO Norway, Sida, the Austrian Development Agency, Irish Aid, Global Affairs Canada, the European Union, the Asian Development Bank, GCA Saudi Arabia, SECO Switzerland, MFA Norway, Norad, MFA France, SAI Latvia, INTOSAI, INTOSAI PFAC and INTOSAI Journal. A significant part of the funding are earmarked funds that can only be used for specified initiatives/ work streams. These earmarked funds amount to NOK 84.5 million. The balance core or unrestricted use funds amount to NOK 59.1 million. We will continue efforts to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs.

Continued funding is also expected from INTOSAI as a share of the members' contributions allocated to IDI. IDI seeks to build a small financial buffer with the INTOSAI funds received. In-kind contributions of SAIs continue to be a crucial resource for IDI. IDI receives support in the form of provision of in-kind staff support (resource persons), translation and interpretation services, hosting events as well as. IDI's ability to mobilise in-kind support from the INTOSAI community remains paramount for upholding the level of support. IDI will seek to expand in-kind support from the SAI community during 2026 as well.

The revised budget for 2025 represented a cut in spending to free up funds for meeting spending plans in 2026. This is in addition to the grants received in advance from donors like SECO and Global Affairs Canada. The portion of funds received in advance for spending in future years are considered deferred grants and are not included as part of total income available for the year. The projected carry forward from 2026 is NOK 29.9 million including advance receipts NOK 25.6 million from SECO, leaving NOK 4.3 million as carry forward

excluding advance receipts.

B. IDI Budget 2026

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. Positive discussions with donors support the assumption to fully carry forward surplus funds from 2025. 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 Corporate Support/DG allocated to reflect that the purpose of their work is to support IDI's service delivery. Allocation of staff and overhead costs to each work stream is by the unit's percentage of Full Time Equivalents (FTE) compared to total FTE's. All excess funds are accounted for as Donor Liabilities (i.e. deferred income) 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 Section H in the operational plans of the work streams.

Global Foundations continues to exist as a work stream, but the work has been integrated into Corporate Support, Bilateral Support and Independent SAls work stream.

IDI Budget 2026	Revised Budget 2025	2026 Budget	2025 vs. 2026 Budget
Income (in NOK)			
Core Funds			
NAO Norway (Norwegian Parliament Grant) B/F ¹	3,856,355	-	-3,856,355
NAO Norway (Norwegian Parliament Grant)	29,967,392	30,564,540	597,148
NAO Norway (Norwegian Parliament Grant) C/F	-5,424,484	-	5,424,484
SIDA Sweden	15,991,500	16,200,650	209,150
Austrian Development Agency	4,841,076	5,928,845	1,087,769
Irish Aid	4,951,273	5,908,012	956,739
SAI Latvia	174,716	175,380	664
INTOSAI	848,864	274,421	-574,443
Total Core Funds	55,206,692	59,051,849	3,845,157
Earmarked Funds			
Professional SAls			
Global Affairs Canada	3,487,107	1,675,982	-1,811,125
European Union	5,515,801	5,723,234	207,433
<i>Under Discussion²</i>	-	2,977,230	2,977,230
Asian Development Bank	8,795,003	6,749,813	-2,045,190
World Bank	717,011	1,151,570	434,559

¹ NAO Norway shown in three rows to separately reflect the Brought Forward and Carried Forward amounts as per revised budget 2025. These are, however, being squared off with the expenditures for 2025 and not being carried forward to 2026.

² These are dialogues with donors that are at an advanced stage currently and thus are included in the budget despite no contract signed at this stage

Total Professional SAIs	18,514,921	18,277,829	-237,093
Relevant SAIs			
Global Affairs Canada	3,113,488	1,117,321	-1,996,167
European Union	3,510,055	3,642,058	132,003
GCA Saudi Arabia	1,521,854	2,484,820	962,966
Total Relevant SAIs	8,145,397	7,244,199	-901,198
Independent SAIs			
Global Affairs Canada	249,079	1,117,321	868,242
European Union	1,002,873	1,040,588	37,715
MFA France	5,939,381	1,560,000	-4,379,381
GCA Saudi Arabia	2,023,020	3,181,025	1,158,005
INTOSAI (PFAC)		396,964	396,964
INTOSAI Journal		992,410	992,410
SECO Switzerland	8,073,544	6,877,884	-1,195,660
Total Independent SAIs	17,287,897	15,166,192	-2,121,706
Well-Governed SAIs			
Global Affairs Canada	4,358,883	1,675,982	-2,682,901
GCA Saudi Arabia	510,774	-	-510,774
SECO Switzerland	11,003,256	11,516,284	513,028
GIZ Germany	458,468	-	-458,468
Total Well-Governed SAIs	16,331,381	13,192,266	-3,139,116
Bilateral			
European Union - GSAI	5,664,626	6,000,000	335,374
SECO Switzerland	1,096,765	912,981	-183,785
<i>Under discussion</i>	-	2,843,978	2,843,978
DFATD Canada	-	45,978	45,978
GCA Saudi Arabia	3,252,769	2,067,640	-1,185,129
MFA Norway for South Sudan	504,631	-	-504,631
MFA Norway for Somalia	2,907,444	3,592,494	685,050
NORAD Norway	2,385,009	200,000	-2,185,009
<i>Under discussion</i>	-	15,000,000	15,000,000
World Bank for Kazakhstan	515,940	-	-515,940
USAID Madagascar	2,908,287	-	-2,908,287
USAID for Comoros	596,747	-	-596,747
Total Bilateral Support	19,832,218	30,663,071	10,830,853
Global Foundations			
Global Affairs Canada	1,245,395	-	-1,245,395
INTOSAI Journal	1,017,953	-	-1,017,953
Total Global Foundations	2,263,348	-	-2,263,348
Total Earmarked Funds	82,375,164	84,543,556	2,168,392

Total Funding	137,581,856	143,595,405	6,013,549
Expenditure (in NOK)			
Professional SAIs			
Allocated Staff Costs (DG/CS)	2,840,851	3,876,512	1,035,661
Allocated Overhead Costs	3,190,982	4,223,204	1,032,222
Direct Staff Costs	13,851,141	16,729,610	2,878,469
Work Stream Delivery Costs	12,873,200	13,628,131	754,931
Sub-Total Professional SAIs	32,756,174	38,457,458	5,701,284
Relevant SAIs			
Allocated Staff Costs (DG/CS)	1,473,124	1,393,499	-79,625
Allocated Overhead Costs	1,654,684	1,518,125	-136,559
Direct Staff Costs	7,342,792	6,230,880	-1,111,912
Work Stream Delivery Costs	3,343,218	5,033,111	1,689,893
Sub-Total Relevant SAIs	13,813,818	14,175,615	361,797
Independent SAIs			
Allocated Staff Costs (DG/CS)	1,847,378	2,426,194	578,816
Allocated Overhead Costs	2,075,065	2,643,178	568,113
Direct Staff Costs	8,520,717	10,071,364	1,550,647
Work Stream Delivery Costs	13,179,705	8,286,063	-4,893,642
Sub-Total SAI Independence	25,622,865	23,426,799	-2,196,066
Well-Governed SAIs			
Allocated Staff Costs (DG/CS)	3,335,018	3,740,145	405,127
Allocated Overhead Costs	3,746,054	4,074,642	328,588
Direct Staff Costs	15,271,979	15,026,866	-245,113
Work Stream Delivery Costs	13,340,646	12,256,387	-1,084,259
Sub-Total Well-Governed SAIs	35,693,697	35,098,040	-595,657
Bilateral			
Allocated Staff Costs (DG/CS)	1,812,216	1,965,103	152,887
Allocated Overhead Costs	2,035,569	2,140,851	105,282
Direct Staff Costs	8,749,260	7,868,838	-880,422
Unit Delivery Costs	9,772,589	20,188,279	10,415,690
Sub-Total Bilateral	22,369,634	32,163,071	9,793,437
Global Foundations			
Allocated Staff Costs (DG/CS)	754,639	-	-754,639
Allocated Overhead Costs	847,647	-	-847,647
Direct Staff Costs	3,162,665	-	-3,162,665
Unit Delivery Costs	1,711,853	-	-1,711,853
Sub-Total Global Foundations	6,476,804	-	-6,476,804

IDI Total (in NOK)			
Allocated Staff Costs (DG/CS)	12,063,226	13,401,454	1,338,228
Allocated Overhead Costs	13,550,001	14,600,000	1,049,999
IDI Work Stream Staff Cost	56,898,554	55,927,559	-970,995
IDI Work Stream Delivery Cost	54,221,211	59,391,971	5,170,760
IDI Total Expenditure	136,732,992	143,320,984	6,587,992
Core Funding	55,206,692	59,051,849	3,845,157
Earmarked Funding	82,375,164	84,543,556	2,168,392
IDI Total Funding: Available for Use	137,581,856	143,595,405	6,013,549
Transfer INTOSAI Contribution to Reserves	-848,864	-274,421	574,443
Funding available after transfer to Reserves	-	-	-
IDI Reserves (in NOK)			
Unrestricted Reserves			
Foundations Equity	250,000	250,000	-
Accumulated Interest foundation capital	237,024	237,024	-
Accumulated other Contributions	224,669	224,669	-
Accumulated contributions INTOSAI	4,155,614	4,436,061	280,447
Projected in-year surplus/(deficit)	-	-	-
	4,867,307	5,147,755	280,448
Deferred Income (in NOK)			
Grants Received in Advance			
Global Affairs Canada	224,145	-	- 224,145
SECO	22,861,020	25,643,889	2,782,869
Unspent Grants Carried Forward			
NAO Norway	5,424,484	-	- 5,424,484
Austrian Development Agency	-	1,148,367	1,148,367
EU (GSAI)	854,590	2,342,348	1,487,758
Asian Development Bank (Performance Audit)	3,200,000	-	- 3,200,000
Asian Development Bank (Financial Audit)	800,000	-	- 800,000
World Bank	303,131	-	- 303,131
NORAD Norway	497,252	-	- 497,252
MFA Norway (Somalia)	1,241,421	765,927	- 475,494
GCA Saudi Arabia (GSAI)	1,560,314	-	- 1,560,314
GCA Saudi Arabia (Madagascar)	75,230	-	- 75,230
Total Grants C/F	37,041,587	29,900,531	- 7,141,056

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