

Budget 2021

Income						
Core Funding	Budget 2021	Forecast 2020	Revised Budget June 2020	Actual 2019	Budget 2021 vs Forecast	Budget 2021 vs Actual 2019
OAGN (Norwegian Parliament Grant)	27 900 000	29 093 927	29 378 069	24 157 611	-1 193 927	3 742 389
SIDA Sweden	15 751 500	9 944 786	9 962 511	11 710 394	5 806 714	4 041 106
Austrian Development Agency	1 110 080	1 073 855	1 120 835	971 648	36 225	138 432
FCDO (previously DFID) (core component)	3 528 517	4 623 574	4 891 988	5 098 817	-1 095 057	-1 570 300
INTOSAI	188 714	178 677	191 058	0	10 037	188 714
Interest				2 368	0	-2 368
Total Core Funds	48 478 811	44 914 819	45 544 460	41 940 838	3 563 992	6 537 973
Earmarked Funds						
Professional SAIs						
Global Affairs Canada (for ISSAI implementation)	0	2 191 429	2 191 429	4 921 043	-2 191 429	-4 921 043
European Union	4 662 336	6 455 122	6 780 906	1 157 826	-1 792 786	3 504 510
FCDO (previously DFID) CAROSAI	0	0	592 781	0	0	0
SAI Qatar for e-learning	0	0	0	472 102	0	-472 102
SAI Estonia for SYL	0	0	0	597 326	0	-597 326
Total Professional SAIs	4 662 336	8 646 551	9 565 116	7 148 297	-3 984 215	-2 485 961
Relevant SAIs						
GAB Saudi Arabia for SDGs	948 140	1 314 541	1 313 669	504 993	-366 401	443 147
European Union	666 048	922 160	968 701	838 000	-256 112	-171 952
MFA Estonia for SDGs	0	789	0	300 780	-789	-300 780
BMZ via GIZ for SDGs	743 754	2 580 503	6 650 420	0	-1 836 749	743 754
SAI Qatar for e-learning	0	266 524	266 524	0	-266 524	0
IADB for CASP	0	652 747	655 554	0	-652 747	0
Total Relevant SAIs	2 357 942	5 737 265	9 854 868	1 643 773	-3 379 323	714 169
Independent SAIs						
SAI Qatar	1 862 950	0	0	907 684	1 862 950	955 266
Irish Aid	277 520	261 415	327 038	325 855	16 105	-48 335
European Union	666 048	922 160	968 701	49 953	-256 112	616 095
MFA France	0	0	0	48 680	0	-48 680
Total Independent SAIs	2 806 518	1 183 575	1 295 739	1 332 172	1 622 943	1 474 346
Well-Governed SAIs						
SECO for SPMR	5 137 350	7 656 357	7 656 358	7 663 704	-2 519 007	-2 526 354
Global Affairs Canada for SES & SFC	0	2 191 429	2 191 429	4 921 043	-2 191 429	-4 921 043
SAI Qatar for SAI PMF in ARABOSAI	0	266 524	266 524	365 828	-266 524	-365 828
GAB Saudi Arabia	2 844 420	0	0	0	2 844 420	2 844 420
Irish Aid for SAI PMF	1 387 600	1 307 075	1 635 189	743 702	80 525	643 898
Total Well-Governed	9 369 370	11 421 385	11 749 500	13 694 277	-2 052 015	-4 324 907
Bilateral						
SAI Qatar for Bilateral	265 000	0	0	907 684	265 000	-642 684
MFA Norway for South Sudan	3 830 000	850 000	1 168 000	1 000 000	2 980 000	2 830 000
MFA Norway for Somalia	2 200 000	925 519	755 000	1 824 481	1 274 481	375 519
Irish Aid for Bilateral	1 111 000	1 110 080	1 289 751	1 006 257	920	104 743
FCDO (previously DFID) for SAI-Level Support	2 269 000	600 000	200 000	320 915	1 669 000	1 948 085
MFA Iceland for PAP-APP	0	1 868 121	1 000 000	854 572	-1 868 121	-854 572
ADA for PAP-APP	0	330 774	330 000	1 776 999	-330 774	-1 776 999
MFA France for PAP-APP	1 100 000	1 077 339	1 100 000	990 099	22 661	109 901
EU for PAP-APP	1 200 000	892 649	892 000	0	307 351	1 200 000
USAID (for Madagascar)	5 200 000	2 350 000	1 300 000	0	2 850 000	5 200 000
Total Bilateral	17 175 000	10 004 482	8 034 751	8 681 007	7 170 518	8 493 993
Global Foundations						
European Union	666 048	922 160	968 701	458 871	-256 112	207 177
SECO	1 027 470	1 082 961	1 082 960	911 720	-55 491	115 750
GAB Saudi Arabia	948 140	0	0	0	948 140	948 140
FCDO (previously DFID) for Global Foundations	608 365	790 875	836 498	786 764	-182 510	-178 399
Total Global Foundations	3 250 023	2 795 996	2 888 159	2 157 355	454 027	1 092 668
Total Earmarked Funds	39 621 189	39 789 255	43 388 133	34 656 881	-168 066	4 964 308
Subtotal Funding	88 099 999	84 704 074	88 932 593	76 597 719	3 395 925	11 502 280
Brought forward from 2020	26 421 542	0	0	0	0	0
Total Funding	114 521 541	84 704 074	88 932 593	76 597 719	3 395 925	11 502 280

Expenditure

Professional and Relevant SAls Department	Budget 2021	Forecast 2020	Revised Budget June 2020	Actual 2019	Budget 2021 vs Forecast	Budget 2021 vs Actual 2019
Professional SAls						
Allocated Staff Costs (DG/SSU/Admin)	953 383	848 919	821 872	860 913	104 465	92 470
Allocated Overhead Costs	1 322 612	1 069 923	1 057 600	1 107 765	252 689	214 847
Direct Staff Costs	7 645 668	6 787 346	6 174 698	5 834 084	858 322	1 811 584
Work Stream Delivery Costs	9 756 662	2 144 640	4 320 000	4 997 936	7 612 022	4 758 726
Sub-Total Professional SAls	19 678 326	10 850 828	12 374 169	12 800 698	8 827 498	6 877 628

Relevant SAls						
Allocated Staff Costs (DG/SSU/Admin)	1 215 909	1 150 192	1 108 562	794 689	65 717	421 220
Allocated Overhead Costs	1 708 694	1 263 162	1 295 980	1 086 171	445 532	622 523
Direct Staff Costs	8 731 600	7 104 934	6 671 230	5 720 360	1 626 666	3 011 240
Work Stream Delivery Costs	7 870 214	1 810 200	2 257 653	3 805 151	6 060 014	4 065 063
Sub-Total Relevant SAls	19 526 417	11 328 489	11 333 424	11 406 371	8 197 928	8 120 046

Total Professional and Relevant SAls Department	39 204 743	22 179 317	23 707 593	24 207 069	17 025 426	14 997 674
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SAI Governance Department	Budget 2021	Forecast 2020	Revised Budget June 2020	Actual 2019	Budget 2021 vs Forecast	Budget 2021 vs Actual 2019
Independent SAls						
Allocated Staff Costs (DG/SSU/Admin)	497 417	203 832	336 778	230 403	293 586	267 014
Allocated Overhead Costs	703 102	448 992	425 315	307 674	254 110	395 428
Direct Staff Costs	4 197 230	2 038 195	2 388 221	1 343 314	2 159 034	2 853 916
Work Stream Delivery Costs	1 770 795	100 000	197 535	783 230	1 670 795	987 565
Sub-Total SAI Independence	7 168 544	2 791 019	3 347 849	2 664 621	4 377 525	4 503 923

Well-Governed SAls						
Allocated Staff Costs (DG/SSU/Admin)	1 768 595	1 455 940	1 403 243	1 308 574	312 655	460 021
Allocated Overhead Costs	2 439 919	1 609 827	1 702 317	1 972 269	830 092	467 650
Direct Staff Costs	13 376 684	10 795 982	10 625 563	10 418 597	2 580 701	2 958 087
Work Stream Delivery Costs	5 080 303	2 869 519	2 478 501	14 958 472	2 210 784	-9 878 169
Sub-Total Well-Governed SAls	22 665 500	16 731 268	16 209 623	28 657 912	5 934 233	-5 992 412

Bilateral						
Allocated Staff Costs (DG/SSU/Admin)	801 395	684 292	799 848	524 129	117 103	277 266
Allocated Overhead Costs	1 082 775	838 542	906 150	721 898	244 233	360 877
Direct Staff Costs	6 415 963	4 751 115	5 100 862	3 766 073	1 664 848	2 649 890
Unit Delivery Costs	7 609 960	4 194 000	3 079 503	5 954 179	3 415 960	1 655 781
Sub-Total Bilateral	15 910 093	10 467 949	9 886 363	10 966 279	5 442 145	4 943 814

Total SAI Governance Department	45 744 138	29 990 235	29 443 834	42 288 812	15 753 902	3 455 326
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Global Foundations, Administration and Director	Budget 2021	Forecast 2020	Revised Budget June 2020	Actual 2019	Budget 2021 vs Forecast	Budget 2021 vs Actual 2019
Global Foundations Unit						
Allocated Staff Costs (DG/SSU/Admin)	538 869	626 054	533 232	521 831	-87 185	17 038
Allocated Overhead Costs	746 694	624 250	639 894	762 933	122 444	-16 239
Direct Staff Costs	4 248 061	3 861 279	3 874 151	3 117 461	386 782	1 130 600
Unit Delivery Costs	2 701 278	395 515	974 040	1 099 450	2 305 763	1 601 828
Total Global Foundations	8 234 902	5 507 099	6 021 318	5 501 675	2 727 804	2 733 227

Director General & Strategic Support Unit						
Allocated Staff Costs (DG/SSU/Admin)	485 661	372 910	357 916	1 614 260	112 751	-1 128 599
Allocated Overhead Costs	634 041	340 062	410 933	559 292	293 978	74 749
Unit Delivery Costs	548 828	175 000	239 639	429 715	373 828	119 113
Total DG & SSU	1 668 529	887 972	1 008 488	2 603 267	780 557	-934 738

Administration						
Allocated Staff Costs (DG/SSU/Admin)	561 289	678 025	626 538	935 315	-116 736	-374 026
Allocated Overhead Costs	732 164	869 503	916 753	1 061 581	-137 340	-329 417
Total Administration	1 293 453	1 547 528	1 543 292	1 996 896	-254 076	-703 443

IDI Total	Budget 2021	Forecast 2020	Revised Budget June 2020	Actual 2019	Budget 2021 vs Forecast	Budget 2021 vs Actual
Allocated Staff Costs (DG/SSU/Admin)	6 822 518	6 020 163	5 987 989	6 790 114	802 355	32 404
Allocated Overhead Costs	9 370 001	7 064 262	7 354 941	7 579 583	2 305 739	1 790 418
IDI Work Stream / Unit Staff Cost	44 615 207	35 338 853	34 834 723	30 199 889	9 276 354	14 415 318
IDI Work Stream / Unit Delivery Cost	35 338 040	11 688 874	13 546 871	32 028 133	23 649 166	3 309 907
IDI Total Expenditure	96 145 765	60 112 152	61 724 525	76 597 719	36 033 613	19 548 046
Core Funding	48 478 811	44 914 819	45 544 460	41 940 838	3 563 992	6 537 973
Earmarked Funding	39 621 189	39 789 255	43 388 133	34 656 881	-168 066	4 964 308
IDI Total Funding	114 521 541	84 704 074	88 932 593	76 597 719	29 817 467	37 923 822
Funding Gap (-)/Surplus(+)	18 375 776	24 591 922	27 208 068	0	-6 216 146	18 375 776

IDI Reserves

Foundations Equity	250 000	250 000	250 000	250 000	0	0
Total Restricted reserves	250 000	250 000	250 000	250 000	0	0
Interest earned on foundation's capital	224 066	222 566	222 566	222 566	1 500	1 500
SAI Kuwait	164 650	164 500	164 500	164 500	150	150
SAI Saudi Arabia	128 502	128 402	128 402	128 402	100	100
INTOSAI (incl. annual increase)	1 424 927	1 236 213	1 248 594	1 057 536	188 714	367 391
Total Unrestricted reserves	1 942 145	1 751 681	1 764 062	1 573 004	190 464	369 141
IDI Reserves	2 192 145	2 001 681	2 014 062	1 823 004	190 464	369 141

Carry forward

Carry forward SAI Qatar	0	1 829 620	1 829 620	1 829 621	-1 829 620	-1 829 621
Carry forward	18 187 062	24 413 245	13 508 505	7 574 599	-6 226 183	10 612 464
Restricted reserves	250 000	250 000	250 000	250 000	0	0
Unrestricted reserves	1 942 145	1 751 681	1 764 062	1 573 004	190 464	369 141
Total Carry forward	20 379 207	28 244 546	17 352 187	11 227 224	-7 865 339	9 151 983

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. Renewed funding from Global Affairs Canada and BMZ are however not included in the current budget as we still are at the application development stage. COVID-19 and significant reduction in travel and related activities has led to a significant underspend in 2020. Positive discussions with donors support the assumption to fully carry forward surplus funds from 2020. In June, the assumption was that 50% of the surplus funds could be carried forward.

Expenditure is presented per Work Stream/Unit in four main categories: Allocated Staff Costs, Allocated Overhead Costs, Direct Staff Cost and Direct Expenditure on delivery activities. 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 unit is by the unit's percentage of FTE's compared to total FTE's. In the Administration unit there are no direct delivery activities, but there is travel and consultancy in the SSU/DG budget.

It should be noted when comparing income figures that while 2021 and 2020 figures include all income, 2019 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.

Further explanation to the budget is found in the appendix "IDI OP 2021 – Corporate" under the section IDI Budget and Financial Sustainability.