

IDI Budget 2022

Income						
Core Funding	Budget 2022	Full Year Forecast 2021	Revised Budget June 2021	Actual 2020	Budget 2022 vs 2021	Budget 2022 vs Actual 2020
OAGN (Norwegian Parliament Grant)	27 900 000	27 900 000	27 900 000	14 309 699	0	13 590 301
SIDA Sweden	15 009 000	11 557 955	14 693 254	8 926 143	3 451 045	6 082 857
Global Affairs Canada	0	0	0	414 421	0	-414 421
Austrian Development Agency	1 014 180	1 012 613	995 300	4 528 632	1 567	-3 514 452
FCDO (core component)	0	607 637	0	0	-607 637	0
INTOSAI	172 411	232 641	169 201	0	-60 230	172 411
Total Core Funds	44 095 591	41 310 846	43 757 755	28 178 895	2 784 744	15 916 696
Earmarked Funds						
Professional SAIs						
Global Affairs Canada (for ISSAI implementa	0	0	0	2 164 797	0	-2 164 797
European Union	4 259 556	1 916 818	4 180 260	1 422 605	2 342 738	2 836 951
BMZ via GIZ for SDGs	0	0	0	392 018	0	-392 018
Total Professional SAIs	4 259 556	1 916 818	4 180 260	3 979 420	2 342 738	280 136
Relevant SAIs						
GAB Saudi Arabia for SDGs	857 730	857 730	823 800	0	0	857 730
European Union	608 508	273 831	597 180	1 623 136	334 677	-1 014 628
BMZ via GIZ for SDGs	0	356 645	357 609	1 398 617	-356 645	-1 398 617
BMZ via GIZ NEW grant	3 514 691	2 347 302	1 891 070	0	1 167 389	3 514 691
Global Affairs Canada	0	0	0	791 618	0	-791 618
IADB for CASP	0	0	0	652 747	0	-652 747
Total Relevant SAIs	4 980 929	3 835 508	3 669 659	4 466 118	1 145 421	514 811
Independent SAIs						
SAI Qatar	857 730	857 730	823 800	0	0	857 730
Irish Aid	253 545	253 545	248 825	75 000	0	178 545
FCDO (new grant 2022-2027)	1 186 040	0	0	0	1 186 040	1 186 040
European Union	608 508	273 831	597 180	806 177	334 677	-197 669
Total Independent SAIs	2 905 823	1 385 106	1 669 805	881 177	1 520 717	2 024 646
Well-Governed SAIs						
SECO for SPMR	4 675 800	4 665 930	4 525 000	5 026 568	9 870	-350 768
Global Affairs Canada	0	0	0	1 426 444	0	-1 426 444
SAI Qatar for SAI PMF in ARABOSAI	0	0	0	533 048	0	-533 048
GAB Saudi Arabia	1 286 595	2 546 552	2 471 400	0	-1 259 957	1 286 595
FCDO (new grant 2022-2027) for SAI PMF	1 186 040	0	0	0	1 186 040	1 186 040
Irish Aid for SAI PMF	1 267 725	1 267 725	1 244 125	300 000	0	967 725
Total Well-Governed	8 416 160	8 480 207	8 240 525	7 286 060	-64 047	1 130 100
Bilateral						
SAI Qatar for Bilateral	1 179 703	857 730	148 853	0	321 973	1 179 703
MFA Norway for South Sudan	3 690 989	1 827 690	2 328 208	876 000	1 863 299	2 814 989
MFA Norway for Somalia	2 678 588	0	874 246	955 376	2 678 588	1 723 212
NORAD for DRC	1 900 000	0	956 755	0	1 900 000	1 900 000
Irish Aid	1 100 000	471 450	904 000	922 195	628 550	177 805
FCDO for SAI-Level Support	700 000	1 513 465	1 665 185	1 272 094	-813 465	-572 094
MFA Iceland for PAP-APP	0	0	0	919 981	0	-919 981
ADA for PAP-APP	0	0	0	330 774	0	-330 774
MFA France for PAP-APP	1 100 000	1 039 933	1 100 000	1 077 339	60 067	22 661
EU for PAP-APP	1 600 000	300 000	800 000	737 738	1 300 000	862 262
SAI Latvia	150 000	152 754	0	0	-2 754	150 000
USAID-Madagascar	6 384 369	3 371 402	3 356 461	1 513 564	3 012 967	4 870 805
Total Bilateral	20 483 649	9 534 423	12 133 707	8 605 061	10 949 226	11 878 588
Global Foundations						
European Union	608 508	273 831	597 180	796 463	334 677	-187 955
SECO	935 160	931 844	905 000	429 282	3 316	505 878
GAB Saudi Arabia	428 865	848 840	823 800	0	-419 975	428 865
FCDO (new grant 2022-2027)	593 020	0	0	0	593 020	593 020
FCDO	177 906	601 786	572 950	774 345	-423 880	-596 439
Total Global Foundations	2 743 459	2 656 301	2 898 930	2 000 090	87 158	743 369
Total Earmarked Funds	43 789 576	27 808 364	32 792 886	27 217 926	15 981 213	16 571 650
Subtotal Funding	87 885 167	69 119 210	76 550 641	55 396 821	18 765 957	32 488 346
Carry Forward/Deferred Income	27 406 667	25 325 703	25 325 703	0	0	0
Total Funding	115 291 834	94 444 913	101 876 344	55 396 821	18 765 957	32 488 346

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Expenditure						
	Budget 2022	Full Year Forecast 2021	Revised Budget June 2021	Actual 2020	Budget 2022 vs 2021 Forecast	Budget 2022 vs Actual 2020
Professional and Relevant SAI's Department						
Professional SAI's						
Allocated Staff Costs (DG/SSU/Admin)	995 416	901 278	1 133 515	907 695	94 137	87 721
Allocated Overhead Costs	1 456 118	1 240 500	1 487 841	911 055	215 618	545 063
Direct Staff Costs	7 834 187	6 144 670	8 434 562	5 497 197	1 689 517	2 336 990
Work Stream Delivery Costs	3 763 400	3 259 496	3 694 680	1 106 020	503 904	2 657 380
Sub-Total Professional SAI's	14 049 121	11 545 945	14 750 597	8 421 967	2 503 176	5 627 154
Relevant SAI's						
Allocated Staff Costs (DG/SSU/Admin)	936 086	839 359	808 706	1 293 234	96 728	-357 148
Allocated Overhead Costs	1 329 594	1 150 007	1 071 851	1 271 111	179 587	58 483
Direct Staff Costs	6 837 718	7 645 327	6 523 881	7 670 380	-807 609	-832 662
Work Stream Delivery Costs	2 185 500	1 828 397	1 881 500	1 537 708	357 103	647 792
Sub-Total Relevant SAI's	11 288 899	11 463 090	10 285 938	11 772 433	-174 191	-483 534
Total Professional and Relevant SAI's Department	25 338 020	23 009 035	25 036 535	20 194 400	2 328 986	5 143 620
SAI Governance Department						
Independent SAI's						
Allocated Staff Costs (DG/SSU/Admin)	659 216	536 639	490 527	352 011	122 577	307 205
Allocated Overhead Costs	959 151	744 267	642 106	444 983	214 884	514 168
Direct Staff Costs	5 009 236	3 066 996	4 247 933	2 296 506	1 942 239	2 712 730
Work Stream Delivery Costs	1 664 303	651 845	1 260 000	90 530	1 012 458	1 573 773
Sub-Total SAI Independence	8 291 906	4 999 748	6 640 566	3 184 030	3 292 158	5 107 876
Well-Governed SAI's						
Allocated Staff Costs (DG/SSU/Admin)	1 364 577	1 181 065	1 285 976	1 594 729	183 512	-230 152
Allocated Overhead Costs	1 950 043	1 633 836	1 691 468	1 561 528	316 207	388 515
Direct Staff Costs	10 576 307	10 401 176	10 127 896	10 403 952	175 130	172 355
Work Stream Delivery Costs	8 764 695	3 523 311	3 851 227	2 712 250	5 241 384	6 052 445
Sub-Total Well-Governed SAI's	22 655 621	16 739 388	16 956 567	16 272 459	5 916 233	6 383 162
Bilateral						
Allocated Staff Costs (DG/SSU/Admin)	1 430 498	988 425	861 736	875 692	442 073	554 806
Allocated Overhead Costs	1 923 957	1 285 637	1 091 808	813 247	638 320	1 110 710
Direct Staff Costs	10 192 484	5 838 868	7 159 812	4 476 865	4 353 616	5 715 618
Unit Delivery Costs	8 218 927	3 625 149	5 220 000	3 084 418	4 593 778	5 134 509
Sub-Total Bilateral	21 765 866	11 738 079	14 333 357	9 250 222	10 027 787	12 515 644
Total SAI Governance Department	52 713 393	33 477 214	37 930 490	28 706 711	19 236 178	24 006 682
Global Foundations, Administration and Director General Strategic Support Units						
Global Foundations Unit						
Allocated Staff Costs (DG/SSU/Admin)	729 093	719 647	839 199	747 844	9 446	-18 751
Allocated Overhead Costs	1 037 501	983 056	1 090 577	561 159	54 446	476 342
Direct Staff Costs	4 647 606	4 643 816	6 651 278	2 551 073	3 790	2 096 533
Unit Delivery Costs	2 142 450	1 704 883	1 734 150	510 317	437 567	1 632 133
Total Global Foundations	8 556 650	8 051 401	10 315 203	4 370 393	505 248	4 186 257
Director General & Strategic Support Unit						
Allocated Staff Costs (DG/SSU/Admin)	520 713	505 598	671 117	245 835	15 115	274 878
Allocated Overhead Costs	545 580	532 857	542 157	336 541	12 723	209 039
Unit Delivery Costs	442 175	153 854	226 136	103 484	288 321	338 691
Total DG & SSU	1 508 468	1 192 308	1 439 410	685 860	316 159	822 608
Administration						
Allocated Staff Costs (DG/SSU/Admin)	494 588	471 574	642 573	684 373	23 014	-189 785
Allocated Overhead Costs	633 057	836 713	789 457	755 084	-203 656	-122 027
Total Administration	1 127 644	1 308 287	1 432 030	1 439 457	-180 643	-311 813
IDI Total						
Allocated Staff Costs (DG/SSU/Admin)	7 130 187	6 143 584	6 733 349	6 701 413	986 603	428 774
Allocated Overhead Costs	9 835 001	8 406 873	8 407 265	6 654 708	1 428 128	3 180 293
IDI Work Stream / Unit Staff Cost	45 097 537	37 740 853	43 145 361	32 895 973	7 356 684	12 201 564
IDI Work Stream / Unit Delivery Cost	27 181 450	14 746 935	17 867 693	9 144 727	12 434 515	18 036 723
IDI Total Expenditure	89 244 175	67 038 246	76 153 667	55 396 821	22 205 929	33 847 354
Core Funding	44 095 591	41 310 846	43 757 755	28 178 895	2 784 744	15 916 696
Earmarked Funding	43 789 576	27 808 364	32 792 886	27 217 926	15 981 213	16 571 650
Carry Forward / Deferred Income	27 406 667	25 325 703	25 325 703	0	2 080 964	27 406 667
IDI Total Funding	115 291 834	94 444 913	101 876 344	55 396 821	20 846 921	59 895 013
Funding Gap (-)/Surplus(+)	26 047 659	27 406 667	25 722 676	0	-1 359 008	26 047 659

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IDI Reserves & Deferred Income

Unrestricted Reserves						
Foundations Equity	250 000	250 000	250 000	250 000	0	0
Interest earned on foundation's capital	224 566	222 566	222 566	222 566	2 000	2 000
Interest earned on OAGNs Funds	174 627	164 627	164 627	0	10 000	174 627
Contributions from INTOSAI, Kuwait, Saudi Arabia	1 762 422	1 529 277	1 529 277	1 351 211	233 145	411 211
Annual INTOSAI Grant	172 411	232 641	188 714	179 694	-60 230	-7 283
	2 584 026	2 399 111	2 355 184	2 003 471	184 915	580 555
Deferred Income						
Donor Grants Received in advance	26 047 659	27 406 667	25 722 676	32 271 770	-1 359 008	-6 224 111
Total Closing Balance	28 631 685	29 805 778	28 077 861	34 275 241	-1 174 093	-5 643 556

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 the UK, Foreign, Commonwealth and Development Office and Irish Aid are included in the current budget as we have clear intention of funding. COVID-19 and the continued limits to travel and related activities led to a significant underspend in 2021. Positive discussions with donors support the assumption to fully carry forward surplus funds from 2021.

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 2022 and 2021 figures include all income, 2020 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 2022 -Corporate" under the section IDI Budget and Financial Sustainability.