IDI Budget 2023

Income

Core Funding	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
OAGN (Norwegian Parliament Grant)	28 700 000	28 600 000	28 600 000	24 901 392	100 000	3 798 608
SIDA Sweden	14 176 500	14 368 942	14 208 000	12 130 706	-192 442	2 045 794
Global Affairs Canada	-	-	-	1 651	-	-1 651
Austrian Development Agency	1 058 380	997 357	975 250	1 026 816	61 023	31 564
FCDO (incl. new grant)	2 965 000	-	1 162 280	607 633	2 965 000	2 357 367
Irish Aid - new grant	2 645 950	2 645 950	-	-	-	2 645 950
INTOSAI	201 092	178 645	214 555	-	22 447	201 092
Total Core Funds	**49 746 922**	**46 790 895**	**45 160 085**	**38 668 199**	**2 956 027**	**11 078 724**
Earmarked Funds						
Professional SAIs						
Global Affairs Canada - new grant	1 165 500	-	-	-	1 165 500	1 165 500
European Union	6 865 383	4 500 321	4 925 013	3 919 147	2 365 062	2 946 236
Asian Development Bank - new grant	1 628 610	-	-	-	1 628 610	1 628 610
Total Professional SAIs	**9 659 493**	**4 500 321**	**4 925 013**	**3 919 147**	**5 159 172**	**5 740 346**
Relevant SAIs						
GCA Saudi Arabia for SDGs	-	889 503	889 503	515 074	-889 503	-515 074
GCA Saudi Arabia for GAE - new grant	1 085 740	1 085 740	-	-	-	1 085 740
European Union	980 769	642 903	711 933	559 878	337 866	420 891
Global Affairs Canada - new grant	932 400	-	-	-	932 400	932 400
BMZ via GIZ for SDGs	-	-	-	357 605	-	-357 605
BMZ via GIZ - new grant	1 854 747	1 193 784	1 721 853	1 414 584	660 963	440 163
IADB	-	94 001	-	-	-94 001	-
Total Relevant SAIs	**4 853 656**	**3 905 931**	**3 323 288**	**2 847 141**	**947 725**	**2 006 515**
Independent SAIs						
SAI Qatar	1 085 740	1 085 740	925 280	-	-	1 085 740
Irish Aid	-	-	243 813	800 000	-	-800 000
Global Affairs Canada - new grant	466 200	-	-	-	466 200	466 200
FCDO - New Grant	-	-	581 140	-	-	-
European Union	980 769	642 903	711 933	559 878	337 866	420 891
Total Independent SAIs	**2 532 709**	**1 728 643**	**2 462 165**	**1 359 878**	**804 066**	**1 172 831**
Well-Governed SAIs						
SECO for SPMR 2018-2022	-	4 759 610	4 759 610	4 074 776	-4 759 610	-4 074 776
SECO for SPMR - new grant	5 388 300	-	-	-	5 388 300	5 388 300
Global Affairs Canada - new grant	1 631 700	-	-	-	1 631 700	1 631 700
GCA Saudi Arabia	-	-	1 387 920	-	-	-
FCDO - SAI PMF	-	-	581 140	-	-	-
Irish Aid for SAI PMF	-	-	1 219 063	2 308 701	-	-2 308 701
Total Well-Governed	**7 020 000**	**4 759 610**	**7 947 733**	**6 383 477**	**2 260 390**	**636 523**
Bilateral						
SAI Qatar	1 065 122	1 085 740	1 382 958	755 309	-20 618	309 813
MFA Norway for South Sudan	5 431 343	4 119 382	3 572 650	2 138 033	1 311 961	3 293 310
MFA Norway for Somalia	2 706 809	1 622 000	2 567 375	1 070 143	1 084 809	1 636 666
NORAD for DRC	3 089 757	57 566	2 710 158	-	3 032 191	3 089 757
Irish Aid	-	-	1 100 000	1 196 295	-	-1 196 295
FCDO for SAI-Level Support	-	546 452	518 174	1 735 792	-546 452	-1 735 792
MFA Iceland for PAP-APP	-	-	-	347	-	-347
MFA France for PAP-APP	1 000 000	792 880	1 100 000	1 040 339	207 120	-40 339
EU for PAP-APP	1 800 000	1 737 709	2 150 000	452 352	62 291	1 347 648
EU for GSAI Implementation - new grant	4 514 250	-	-	-	4 514 250	4 514 250
SAI Latvia	160 000	148 425	148 425	152 754	11 575	7 246
USAID-Madagascar	9 025 079	6 906 179	6 493 161	2 624 848	2 118 900	6 400 231
USAID for PAP-APP	2 000 000	-	-	-	2 000 000	2 000 000
Total Bilateral	**30 792 360**	**17 016 333**	**21 742 901**	**11 166 212**	**13 776 027**	**19 626 148**
Global Foundations						
European Union	980 769	642 903	711 933	559 878	337 866	420 891
SECO 2019-22	-	951 922	951 922	1 585 468	-951 922	-1 585 468
SECO - New grant	1 077 660	-	-	-	1 077 660	1 077 660
Global Affairs Canada - new grant	466 200	-	-	-	466 200	466 200
GCA Saudi Arabia	-	-	462 640	848 840	-	-848 840
FCDO - new grant	-	-	581 140	-	-	-
FCDO	-	182 231	174 342	603 180	-182 231	-603 180
Total Global Foundations	**2 524 629**	**1 777 056**	**2 881 977**	**3 597 366**	**747 573**	**-1 072 737**
Total Earmarked Funds	**57 382 847**	**33 687 895**	**43 283 076**	**29 273 221**	**23 694 952**	**28 109 626**
Subtotal Funding	**107 129 770**	**80 478 790**	**88 443 161**	**67 941 420**	**26 650 980**	**39 188 350**
Carry Forward/Deferred Income	**10 774 641**	**30 330 744**	**30 330 744**	**-**	**-**	**-**
Total Funding	**117 904 411**	**110 809 534**	**118 773 905**	**67 941 420**	**26 650 980**	**39 188 350**

IDI Budget 2023

Expenditure

Professional and Relevant SAIs Departmen	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Professional SAIs						
Allocated Staff Costs (DG/SSU/Admin)	1 347 117	1 105 987	1 110 956	1 435 838	241 130	-88 721
Allocated Overhead Costs	1 691 971	1 598 854	1 601 654	1 504 348	93 117	187 623
Direct Staff Costs	10 686 992	9 060 190	8 814 924	8 538 139	1 626 802	2 148 854
Work Stream Delivery Costs	6 473 590	5 540 152	5 253 963	2 919 279	933 438	3 554 311
Sub-Total Professional SAIs	**20 199 671**	**17 305 183**	**16 781 497**	**14 397 604**	**2 894 488**	**5 802 067**
Relevant SAIs						
Allocated Staff Costs (DG/SSU/Admin)	1 087 147	972 735	1 053 160	838 620	114 412	248 527
Allocated Overhead Costs	1 302 343	1 080 248	1 121 665	878 634	222 096	423 709
Direct Staff Costs	6 601 982	5 597 011	6 157 027	4 986 811	1 004 971	1 615 171
Work Stream Delivery Costs	5 759 557	3 916 522	4 099 667	1 678 133	1 843 035	4 081 424
Sub-Total Relevant SAIs	**14 751 029**	**11 566 516**	**12 431 519**	**8 382 198**	**3 184 514**	**6 368 832**
Total Professional and Relevant SAIs Depa	**34 950 700**	**28 871 698**	**29 213 017**	**22 779 802**	**6 079 002**	**12 170 898**

SAI Governance Department	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Independent SAIs						
Allocated Staff Costs (DG/SSU/Admin)	630 230	597 594	706 388	581 747	32 637	48 484
Allocated Overhead Costs	806 027	936 255	929 491	640 333	-130 228	165 694
Direct Staff Costs	4 955 916	3 776 037	4 353 600	3 721 267	1 179 879	1 234 649
Work Stream Delivery Costs	2 000 000	1 800 000	1 908 888	552 384	200 000	1 447 616
Sub-Total SAI Independence	**8 392 174**	**7 109 885**	**7 898 367**	**5 495 731**	**1 282 288**	**2 896 442**
Well-Governed SAIs						
Allocated Staff Costs (DG/SSU/Admin)	1 614 965	1 556 690	1 380 668	1 547 782	58 275	67 183
Allocated Overhead Costs	2 063 885	2 311 583	1 836 024	1 703 657	-247 699	360 228
Direct Staff Costs	12 013 659	10 920 148	11 537 748	9 900 722	1 093 511	2 112 937
Work Stream Delivery Costs	10 461 728	10 493 791	12 041 819	3 426 112	-32 063	7 035 616
Sub-Total Well-Governed SAIs	**26 154 237**	**25 282 212**	**26 796 259**	**16 578 273**	**872 024**	**9 575 964**
Bilateral						
Allocated Staff Costs (DG/SSU/Admin)	1 725 255	1 569 545	1 470 571	1 207 828	155 710	517 428
Allocated Overhead Costs	2 015 716	2 088 795	1 856 044	932 467	-73 079	1 083 248
Direct Staff Costs	12 524 241	11 097 785	10 809 872	5 942 378	1 426 456	6 581 863
Unit Delivery Costs	15 882 598	12 592 738	10 981 713	4 082 037	3 289 860	11 800 561
Sub-Total Bilateral	**32 147 810**	**27 348 863**	**25 118 201**	**12 164 709**	**4 798 948**	**19 983 101**
Total SAI Governance Department	**66 694 220**	**59 740 960**	**59 812 827**	**34 238 713**	**6 953 260**	**32 455 507**

Global Foundations, Administration and Director General Strategic Support Units	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Global Foundations Unit						
Allocated Staff Costs (DG/SSU/Admin)	839 782	788 535	723 085	944 734	51 247	-104 952
Allocated Overhead Costs	1 049 240	1 046 810	978 152	809 206	2 430	240 033
Direct Staff Costs	4 930 793	4 133 053	4 473 520	4 638 957	797 740	291 836
Unit Delivery Costs	2 623 748	1 713 926	2 582 061	1 506 401	909 822	1 117 347
Total Global Foundations	**9 443 562**	**7 682 324**	**8 756 818**	**7 899 299**	**1 761 238**	**1 544 264**
Director General & Strategic Support Unit						
Allocated Staff Costs (DG/SSU/Admin)	603 042	633 317	524 495	499 647	-30 275	103 396
Allocated Overhead Costs	492 852	618 255	538 327	546 125	-125 403	-53 273
Unit Delivery Costs	434 878	600 000	772 684	155 573	-165 122	279 305
Total DG & SSU	**1 530 772**	**1 851 572**	**1 835 505**	**1 201 344**	**-320 800**	**329 428**
Administration						
Allocated Staff Costs (DG/SSU/Admin)	647 772	639 617	562 622	479 444	8 155	168 328
Allocated Overhead Costs	1 101 967	1 248 722	1 513 695	1 342 818	-146 755	-240 851
Total Administration	**1 749 739**	**1 888 339**	**2 076 317**	**1 822 262**	**-138 600**	**-72 523**

IDI Total	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Allocated Staff Costs (DG/SSU/Admin)	8 495 312	7 864 020	7 531 945	7 535 639	631 292	959 672
Allocated Overhead Costs	10 524 000	10 929 521	10 375 052	8 357 588	-405 521	2 166 412
IDI Work Stream / Unit Staff Cost	52 148 461	45 184 223	46 919 377	37 883 846	6 964 238	14 264 615
IDI Work Stream / Unit Delivery Cost	43 201 221	36 057 129	36 868 111	14 164 346	7 144 092	29 036 875
IDI Total Expenditure	**114 368 994**	**100 034 893**	**101 694 484**	**67 941 420**	**14 334 101**	**46 427 574**
Core Funding	49 746 922	46 790 895	45 160 085	38 668 199	2 956 027	11 078 724
Earmarked Funding	57 382 847	33 687 895	43 283 076	29 273 221	23 694 952	28 109 626
Carry Forward / Deferred Income	10 774 641	30 330 744	30 330 744	0	-19 556 103	10 774 641
IDI Total Funding	**117 904 411**	**110 809 534**	**118 773 905**	**67 941 420**	**7 094 877**	**49 962 991**
Funding Gap (-)/Surplus(+)	**3 535 417**	**10 774 641**	**17 079 421**	**0**	**-7 239 224**	**3 535 417**

IDI Budget 2023

IDI Reserves & Deferred Income	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Unrestricted Reserves						
Foundations Equity	250 000	250 000	250 000	250 000	-	-
Interest earned on foundation's capital	226 566	224 566	224 566	222 566	2 000	4 000
Interest earned on OAGNs Funds	174 414	169 414	169 414	164 627	5 000	9 787
Contributions from INTOSAI, Kuwait, Saudi A	1 943 575	1 764 739	1 997 379	1 529 277	178 836	414 298
Annual INTOSAI Grant	201 092	178 836	214 746	232 641	22 256	- 31 548
	2 795 647	**2 587 555**	**2 856 105**	**2 399 111**	**208 093**	**396 536**
Deferred Income						
Donor Grants Received in advance	3 535 417	10 774 641	17 079 421	30 330 744	- 7 239 224	- 26 795 327
	3 535 417	**10 774 641**	**17 079 421**	**30 330 744**	**- 7 239 224**	**- 26 795 327**

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 and new funding from Global Affairs Canada and the Asian Development Bank are included in the current budget as they have expressed clear intention of funding. Resumption of travel and related activities led to a significant reduction of the carry forward in line with plans. Positive discussions with donors support the assumption to fully carry forward surplus funds from 2022 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 2023 and 2022 figures include all income, 2021 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 2023 -Corporate" under the section IDI Budget and Financial Sustainability.