

Updates to the IDI Operational Plan and Budget 2023



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A. Highlights

1. Overall, the expenditure budget increases by NOK 2.4 million. This corresponds to a comparable increase of NOK 3.0 million in revenues. Currency rate weakening of the NOK is a contributing factor to the increased amounts.
2. Funding from FCDO, UK has not materialised and therefore taken out of the revised revenues. Other expected donor agreements have materialised albeit with some changes to the start date. This includes agreements with GA Canada, SECO Switzerland, Asian Development Bank and USAID.
3. Considerable advance funding for 2024 received in 2023 from GA Canada and SECO Switzerland leads to an increased carry forward at year end.
4. Professional SAIs work stream: Translation work regarding Professional Education for SAI Auditors (PESA) and the draft System of Audit Quality Management (SoAQM) playbook shifted to 2024. Scaling up of PESA and setting up of Centre for SAI Audit Professionals will be done in 2023.
5. Relevant SAIs work stream: Translation work related to Facilitating Audit Impact (FAI) and launch of Climate Change Adaptations Audit (CCAA) in French and Arabic moved to 2024.
6. Independent SAIs work stream: Increased activities on strengthening interactions between SAIs and Civil Society Organisations.
7. Well Governed SAIs work stream: Workshop for CRISP (Risk and Crisis Management for SAIs) shifted to 2024. Due to technical challenges, the eSAI PMF app has not been launched in Arabic.
8. Bilateral support: Some adjustments in activities and costs for different components. Support to Guinea likely to benefit from new USAID funding. Support to The Gambia to be scaled down due to lack of funding. Support to eight SAIs initiated under Global SAI Accountability Initiative (GSAI) with EU funding.
9. Global foundations: factored in additional costs regarding Global Stocktaking Report, new IDI Strategic Plan and 'Blue'- the IDI Information Management System.
10. For overhead costs, Admin has proposed additional costs for office redesign and web support services. Strategic Support Unit (SSU) has a slight decrease in budget for gender and inclusion activities. This is partly linked to available in-house expertise where this is necessary.

A. Budget Update 2023

Following input from Board members, the budget reporting has been simplified to allocate all Admin and SSU costs across work streams. Previously a share of Admin and SSU costs were reported separately based on their Full Time Equivalents (FTE's) compared to total FTE's. The change can be seen in comparing the original vs the restated original budget

IDI Revised Budget 2023

Income					
	Original Budget 2023	Restated Original Budget 2023	Revised Budget 2023	Actual Expenditure 31.03.23	Restated vs Revised Budget 2023
Core Funding					
OAGN	28 700 000	28 700 000	28 700 000		-
SIDA Sweden	14 176 500	14 176 500	14 932 181		755 681
Austrian Development Agency	1 058 380	1 058 380	1 152 900		94 520
FCDO	2 965 000	2 965 000	0		-2 965 000
Irish Aid	2 645 950	2 645 950	2 882 250		236 300
INTOSAI	201 092	201 092	219 051		17 959
Total Core Funds	49 746 922	49 746 922	47 886 382	-	-1 860 541
Earmarked Funds					
Professional SAIs					
Global Affairs Canada	1 165 500	1 165 500	1 169 860		4 360
European Union	6 865 383	6 865 383	8 182 146		1 316 763
Asian Development Bank	1 628 610	1 628 610	2 659 798		1 031 188
Total Professional SAIs	9 659 493	9 659 493	12 011 804	-	2 352 311
Relevant SAIs					
GCA Saudia Arabia	1 085 740	1 085 740	1 050 390		-35 350
European Union	980 769	980 769	1 168 878		188 109
Global Affairs Canada	932 400	932 400	1 310 243		377 843
BMZ via GIZ new grant	1 854 747	1 854 747	1 846 820		-7 928
Total Relevant SAIs	4 853 656	4 853 656	5 376 331	-	522 675
Independent SAIs					
SAI Qatar	1 085 740	1 085 740	1 048 429		-37 311
Global Affairs Canada	466 200	466 200	93 589		-372 611
European Union	980 769	980 769	1 168 878		188 109
SECO new grant	-	-	315 765		315 765
Total Independent SAIs	2 532 709	2 532 709	2 626 661	-	93 952
Well-Governed SAIs					
SECO for SPMR	5 388 300	5 388 300	2 124 774		-3 263 526
SECO for SAI Level			962 050		962 050
Global Affairs Canada	1 631 700	1 631 700	1 637 804		6 104
Total Well-Governed	7 020 000	7 020 000	4 724 628	-	-2 295 372

Bilateral					
SAI Qatar	1 065 122	1 065 122	1 048 429		-16 693
MFA Norway for South Sudan	5 431 343	5 431 343	5 437 844		6 501
MFA Norway for Somalia	2 706 809	2 706 809	2 500 000		-206 809
NORAD for DRC	3 089 757	3 089 757	3 322 198		232 441
MFA France	1 000 000	1 000 000	922 320		-77 680
European Union	1 800 000	1 800 000	1 835 371		35 371
EU for GSAI implementation	4 514 250	4 514 250	5 842 496		1 328 246
SAI Latvia	160 000	160 000	161 910		1 910
USAID Madagascar	9 025 079	9 025 079	9 651 438		626 359
USAID Headquarters	2 000 000	2 000 000	2 100 780		100 780
USAID for Guina	-	-	525 195		525 195
Total Bilateral	30 792 360	30 792 360	33 347 981	-	2 555 621
Global Foundations					
European Union	980 769	980 769	1 168 878		188 109
SECO new grant	1 077 660	1 077 660	262 646		-815 014
Global Affairs Canada	466 200	466 200	467 944		1 744
Total Global Foundations	2 524 629	2 524 629	1 899 468	-	-625 161
Total Earmarked Funds	57 382 847	57 382 847	59 986 873	-	2 604 026
Subtotal Funding	107 129 769	107 129 770	107 873 255	-	743 485
Brought Forward/Deferred Income	10 774 641	10 774 641	13 014 010		2 239 369
Total Funding	117 904 410	117 904 411	120 887 265	-	2 982 854

Expenditure

	Original Budget 2023	Restated Original Budget 2023	Revised Budget 2023	Actual Expenditure 31.03.23	Restated vs Revised Budget 2023
Professional SAIs					
Allocated Staff Costs (DG/SSU/Admi)	1 347 117	1 579 707	1 736 381	368 485	156 674
Allocated Overhead Costs	1 691 971	2 069 394	2 219 490	601 140	150 096
Direct Staff Costs	10 686 992	10 686 992	9 576 210	2 413 524	-1 110 782
Work Stream Delivery Costs	6 473 590	6 473 590	6 800 000	379 291	326 410
Sub-Total Professional SAIs	20 199 671	20 809 683	20 332 081	3 762 440	-477 601

Relevant SAIs					
Allocated Staff Costs (DG/SSU/Admi)	1 087 147	1 274 851	1 136 916	297 374	-137 935
Allocated Overhead Costs	1 302 343	1 606 930	1 453 238	485 130	-153 693
Direct Staff Costs	6 601 982	6 601 982	5 710 099	1 947 756	-891 883
Work Stream Delivery Costs	5 759 557	5 759 557	6 100 000	1 343 263	340 443
Sub-Total Relevant SAIs	14 751 029	15 243 320	14 400 252	4 073 524	-843 068
Total Professional and Relevant SAI:	34 950 700	36 053 003	34 732 334	7 835 963	-1 320 669
Independent SAIs					
Allocated Staff Costs (DG/SSU/Admi)	630 230	739 044	857 855	172 391	118 811
Allocated Overhead Costs	806 027	982 599	1 096 534	281 235	113 935
Direct Staff Costs	4 955 916	4 955 916	4 777 419	1 129 134	-178 497
Work Stream Delivery Costs	2 000 000	2 000 000	2 315 000	317 433	315 000
Sub-Total SAI Independence	8 392 174	8 677 560	9 046 808	1 900 193	369 248
Well-Governed SAIs					
Allocated Staff Costs (DG/SSU/Admi)	1 614 965	1 893 800	2 242 825	441 751	349 025
Allocated Overhead Costs	2 063 885	2 516 351	2 866 842	720 664	350 491
Direct Staff Costs	12 013 659	12 013 659	13 122 668	2 893 406	1 109 009
Work Stream Delivery Costs	10 461 728	10 461 728	10 461 728	2 362 817	-
Sub-Total Well-Governed SAIs	26 154 237	26 885 538	28 694 063	6 418 639	1 808 524
Bilateral					
Allocated Staff Costs (DG/SSU/Admi)	1 725 255	2 023 133	1 994 771	471 919	-28 362
Allocated Overhead Costs	2 015 716	2 499 082	2 549 772	769 880	50 690
Direct Staff Costs	12 524 241	12 524 241	11 585 340	3 091 005	-938 901
Unit Delivery Costs	15 882 598	15 882 598	18 814 705	4 529 666	2 932 107
Sub-Total Bilateral	32 147 810	32 929 054	34 944 588	8 862 471	2 015 534
Total SAI Governance Department	66 694 220	68 492 152	72 685 458	17 181 302	4 193 306
Global Foundations Unit					
Allocated Staff Costs (DG/SSU/Admi)	839 782	984 776	1 033 560	229 711	48 784
Allocated Overhead Costs	1 049 240	1 284 522	1 321 125	374 745	36 603
Direct Staff Costs	4 930 793	4 930 793	4 356 256	1 504 571	-574 536
Unit Delivery Costs	2 623 748	2 623 748	2 609 168	253 939	-14 580
Total Global Foundations	9 443 562	9 823 839	9 320 109	2 362 966	-503 729
Director General & Strategic Support Unit					
Allocated Staff Costs (DG/SSU/Admi)	603 042	-	-	-	-
Allocated Overhead Costs	492 852	-	-	-	-
Unit Delivery Costs	434 878	-	-	-	-
Total DG & SSU	1 530 772	-	-	-	-
Administration					
Allocated Staff Costs (DG/SSU/Admi)	647 772	-	-	-	-
Allocated Overhead Costs	1 101 967	-	-	-	-
Total Administration	1 749 739	-	-	-	-

	Original Budget 2023	Restated Original Budget 2023	Revised Budget 2023	Actual Expenditure 31.03.23	Restated vs Revised Budget 2023
IDI Total in NOK					
Allocated Staff Costs (DG/SSU/Admin)	8 495 312	8 495 312	9 002 308	1 981 631	506 996
Allocated Overhead Costs	10 524 000	10 958 878	11 507 000	3 232 795	548 122
IDI Work Stream Staff Cost	51 713 583	51 713 583	49 127 993	12 979 397	-2 585 590
IDI Work Stream Delivery Cost	43 636 099	43 201 221	47 100 601	9 186 409	3 899 380
IDI Total Expenditure	114 368 994	114 368 994	116 737 901	27 380 232	2 368 907
Core Funding	49 746 922	49 746 922	47 886 382		-1 860 541
Earmarked Funding	57 382 847	57 382 847	59 986 873		2 604 026
Brought Forward / Def. Income	10 774 641	10 774 641	13 014 010		2 239 369
IDI Total Funding	117 904 410	117 904 410	120 887 265		2 982 854
Carry Forward /Deferred Income	3 535 416	3 535 416	4 149 364		613 946
SECO and Canada funding received in advance	-	-	13 541 966		13 541 966
Total Carry forward/Deferred Income	3 535 416	3 535 416	17 691 329		14 155 912

B. Work stream wise summary of revisions to OP and Budget 2023



I. Professional SAIs

Components & Initiatives

Component 1: Support SAIs in Determining ISSAI Implementation Needs

- Development and maintenance of iCATs
- ISSAI Implementation Needs Assessment (IINA)

Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs

- Development and Maintenance of ISSAIs Implementation Handbooks
- SAI Young Leaders (SYL)
- Professional Education for SAI Auditors (PESA) Pilot
- Cooperative Audit Support: IDI-ASEANSAI Cooperative Financial Audit (CFA)
- Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit
- 'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for COVID-19' – Global Cooperative compliance audits (TAI Audits)
- IDI-ADB Sustainable Performance Audit Practices in Asia-Pacific

Component 3: Enhanced Audit Quality Arrangements

- Quality Assurance (QA) of IDI supported cooperative audits
- Supporting SAIs in Ensuring Audit Quality

Cross-cutting

- Portfolio of Experiments
- Engagement with key stakeholders
- Engagement with INTOSAI regions
- Learning Festival

Summary of revisions to Operational Plan and Budget 2023

Details of the revisions are as follows:

- Start preparatory work on the Centre for SAI Audit Professionals in 2023. This includes branding, stakeholder conversation, and exploring digital platform and tools for the Centre.
- Translation of revised PESA-P into French is deferred to 2024 pending recruitment of French speaking manager and needs assessment in the region.
- Translation of draft SoAQM playbook into Arabic, French and Spanish moved to 2024. Draft playbook will be updated after issuance of final pronouncement of revised ISSAI 140 in November 2023, and as such it appears prudent for us to translate the final version of the playbook in 2024.
- The cross-cutting component shows an increased budget due to the scope of work expanding for the experiment on the role of SAIs in providing assurance on sustainability reporting in the public sector. We also plan more stakeholder engagement in connection with the scaling up of PESA and the setting up of Centre for SAI Audit Professionals.

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	20 000	20 000
Component 2	5 153 718	4 957 515
Component 3	799 872	735 960

Cross-cutting	500 000	1 086 525
Total Unit Delivery Cost (Anticipated increase: NOK 326 410)	6 473 590	6 800 000

II. Relevant SAIs



Components & Initiatives

Component 1: Foster Innovation in Audit and Education Practice

- SAI Innovations
- Audits of SDGs Implementation ISAM
- IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)
- IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)
- Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)
- SDG Preparedness – Facilitating Audit Impact
- Equal Futures Audit (EFA)
- IDI -WGEA Global co-operative audit of climate change adaptation actions

Component 2: Leverage on Technological Advancement

- Digital Education (DE)
- Leverage on Technological Advancement (LOTA) initiative

Component 3: Facilitate Audit Impact

- Facilitate Audit Impact (FAI)

Cross-cutting

- Portfolio of Experiments
- Engagement with key stakeholders
- Engagement with INTOSAI regions

Summary of revisions to Operational Plan and Budget 2023

Details of the revisions are as follows:

- Translations of Play Book on Planning for SAI Audit Impact and on Robust Follow up Systems into Arabic, French and Spanish moved to 2024.
- For component 1 more funds allocated for finalising the updated IDI SDGs Audit Model.
- Number of SAIs supported through LOTA Pioneers has gone up from 25 to 34.
- Roll out of CCAA in French and Arabic postponed to 2024 pending availability of resources, but Spanish taken up in 2023.
- For component 3, budget reduction of 400 000 mainly due to moving the translations of the FAI playbooks to 2024. Instead of a separate FAI workshop, we will integrate these discussions into the planned Global Symposium on Professionalization.

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	2 352 301	3 216 513
Component 2	2 303 136	2 420 662
Component 3	474 260	75 000
Cross-cutting	629 860	387 825
Total Unit Delivery Cost (Anticipated increase: NOK 340 443)	5 759 557	6 100 000



III. Independent SAIs

Components & Initiatives

Component 1: Support and Advocate Globally for SAI Independence

- Advocacy
- Set up and manage the SAI Independence Resource Centre (SIRC)
- Develop, design and disseminate advocacy, communication and capacity development materials
- Respond to emerging threats

Component 2: Provide Support to SAIs

- Support to SAI leadership
- SAI-level support to SAIs from bilateral support
- SAI-level support to SAIs coming from other initiatives or work streams
- SAI-level support to other SAIs

Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence

- Facilitate effective partnerships and stakeholder engagement in support of SAI independence

General Management of the work stream

Summary of revisions to Operational Plan and Budget 2023

- Under component 3 we have factored in the additional funds (315 000) to be used to develop new products as per the SECO agreement.
- Under component 3 we have also reflected the actual costs of the activities so far which represents an increase of 200 000 NOK mainly linked to the SAI Independence symposium in ARABOSAI.
- Reallocation within budget lines under component 1 and 2 to reflect actual spendings. Increasing the amount allocated to SIRAM in-country visits and reducing amounts for communication activities.
- Reallocations within components compensates each other and the anticipated increase in the overall budget is due to the additional SECO funding to strengthen interactions between SAIs and CSOs.

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	918 259	816 316
Component 2	487 334	387 978
Component 3	594 407	1 110 706
Total Unit Delivery Cost (Anticipated increase: NOK 315 000)	2 000 000	2 315 000



IV. Well Governed SAIs

Components & Initiatives

Component 1: Strategic Management

- Enhance the measurement of SAI performance through SAI PMF
- Strategy, Performance Measurement and Reporting (SPMR)

Component 2: Organisational Management

- piCTure (ICT Governance)
- TOGETHER (Human resources, ethics, gender & inclusiveness for SAIs)

Component 3: Leadership and Resilience

- MASTERY - Leadership masterclasses
- Crisis and risk management for SAI performance (CRISP)

Work Stream-wide activities

- General Management of the Work Stream
- How -to-Governance podcast series
- SAI Governance Academy pilot

Summary of revisions to Operational Plan and Budget 2023

- Due to technical challenges that creates high uncertainty around the costs, e-SAI PMF has not been launched in Arabic as planned.
- No significant revision in CRISP, but initiative behind target regarding number of persons trained due to postponement of a workshop to 2024 to better link risk management to crisis management (lessons learned from risk management).
- Revised budget reflects internal reallocations across the components. Some savings realised under Component 2, due to lower than budgeted workshop costs. Those will be redirected towards the deficit in Component 1, where both higher-than-expected costs of e-SAI PMF and the need to finance a workshop originally scheduled for December 2022 and not included in the original 2023 budget, drove the revised estimate up.

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	3 914 076	4 371 846
Component 2	3 052 334	2 548 273
Component 3	3 122 254	2 894 577
Work Stream level	373 064	647 032
Total Unit Delivery Cost (Anticipated increase/ decrease: NOK 0)	10 461 728	10 461 728



V. Bilateral Support

Components & Initiatives

- **Component 1: Bilateral Support General Management**
- **Component 2: Support to the Office of the Auditor General of Somalia – “the OAGS Peer Support Project”**
- **Component 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25”**
- **Component 4: Accelerated Peer-support Partnership programme - PAP-APP**
- **Component 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”**
- **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**

Summary of revisions to Operational Plan and Budget 2023

- Costs adjusted upwards to reflect inflation. All changes are done considering available donor funding for the initiatives and balancing delivery, staff and allocated costs.
- Component 3 South Sudan: Increased costs related to engagement of audit advisor compensation and audit support activities.
- Component 4 PAP-APP: Increased costs for support in Guinea and considering new funding expected from USAID Guinea.
- Component 5 Madagascar: Increased delivery costs related to mid-term evaluation and some events not budgeted in the original budget.
- Component 6 The Gambia: Delivery costs reduced to reflect lack of donor funding available for the country project, and ability of partners to take more of the costs for the planned activities.
- Component 7 DRC: Costs increased related to audit activity costs and ICT-investment planned at the end of 2022 postponed to 2023.
- Component 8 GSAI: Plans updated to reflect eight SAIs finally included in the initiative and increased delivery and staff costs in line with funding agreed with the EU starting from 1st January 2023.

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	0	5 500
Component 2	1 166 859	1 122 850
Component 3	3 222 114	4 093 497
Component 4	1 145 185	1 845 928
Component 5	4 817 599	5 250 216
Component 6	2 020 355	882 401
Component 7	961 603	1 845 057
Component 8	2 548 884	3 769 246
Total Unit Delivery Cost (Anticipated increase: NOK 2 932 107)	15 882 598	18 814 705



VI. Global Foundations

Components & Initiatives

Component 1: Strategic Partnerships

- IDC Operational Management
- Strengthening capacity and relationship with INTOSAI Regions
- Support the partnership with IMF
- Engage new partners and manage partnerships

Component 2: Brokering support for SAIs, from donors, peers or other partners

- The BUSS initiative (formerly GCP T1)
- Global SAI Accountability initiative (GSAI) (formerly GCP Tier 2)
- Strengthening SAI-SAI Peer Provider knowledge and relations

Component 3: Measuring and Monitoring SAI Performance and support

- Be the steward of Global SAI Performance Data and provide insights on SAI performance
- Inform the SAI-donor community on CD support to SAIs
- Provide and manage information on SAI performance
- IDI sustainability reviews

Component 4: Advocating and communicating for behavioural change and the value of SAIs

- Communication and advocacy within the INTOSAI-Donor Cooperation
- IDI communication and advocacy

GFU General Management

- Planning and monitoring

Summary of revisions to Operational Plan and Budget 2023

- IDC Operational Management – No revision, but additional tasks or changed focus may occur in the second half of 2023, following the IDC Strategic Discussion, June 2023. Increase in budget mainly due to increase in travelling participants to the INTOSAI-Donor Steering Committee meeting.
- Brokerage budget reduced due to GSAI kick off costs moved to Bilateral.
- Budget increased for Global Stocktaking Report due to currency change and 'Blue' (IDI Information Management System) for adaption to new Strategic Plan.
- Comms related costs to Strategic Plan added – previously on SSU budget

Details of revisions to work stream direct delivery cost budget 2023 (Amounts: NOK)

Components	Original Budget (November 2022)	Revised Budget (June 2023)
Component 1	753 820	873 539
Component 2	779 354	498 041
Component 3	436 000	521 815
Component 4	654 574	715 773
Total Unit Delivery Cost (Anticipated decrease: NOK 14 580)	2 623 748	2 609 168

VII. Corporate and Cross Cutting

Components & Initiatives

SSU and DG

- IDI Governance
- IDI Strategic Planning
- Operational Planning, Monitoring & Reporting:
- Stakeholder Management & Dialogue
- Gender & Inclusiveness
- Evaluations & Ensuring Quality: No budget under SSU
- Forum for INTOSAI Professional Pronouncements (FIPP)
- Support to Global Foundations Unit
- Support to Management Team (together with Admin.)

Admin

- IDI Governance
- Budgeting & Financial Reporting
- Human Resource Management
- Policies and Guidelines
- Finance & Accounting
- Office and IT Administration

Summary of revisions to Operational Plan and Budget 2023

Both SSU/DG and Admin budgets are no longer considered direct delivery costs but are included in overhead costs which are allocated to all work streams, bilateral support and GFU.

SSU and DG

- Slight decrease of budget for gender and inclusion due to the decision to not physically participate in the Women Deliver Conference and to spend less budget for external consultancy on gender and inclusion. The latter is not necessary, due to sufficient in-house expertise. Reduction in budget from NOK 434 878 to NOK 376 620.

Admin

- Addition to office redesign costs of NOK 500 000 in connection with renewing offices towards the end of the year.