

IALA COUNCIL 4th session



8-12 June 2026
HQ, France

9 – FINANCE AND AUDIT GROUP REPORT

9.3 – Revised budget for 2026

Revised document

INTRODUCTION

The revised budget for 2026 is presented in Annex 9.3.1.

The amendments to the budget remain within the limits of the budget approved by the 1st IALA General Assembly.

REVENUE

Total operating income amounts to **€3.6 million**. No budget variances are proposed for membership. The suspensions or terminations of certain members should be balanced by the number of new applications expected to be received during the year.

It can be noted that subventions are no longer considered exceptional items and are now reported in operating revenue, according to the new French financial Regulations. A new budget line has therefore been created for “Public subsidies and operating grants”.

Financial income was revised upward to reflect new financial investments made at the beginning of the year to take advantage of rising interest rates.

In total, it is proposed to increase the revenue budget by 1%.

EXPENDITURE

The grants and allowances budget was increased to take into consideration the arrival of a new internationally recruited staff member in June in the Academy section with no impact on the IALA salary budget.

The **budget for salaries** has been reduced as it was decided to postpone the appointment of an administrative staff member until next year, when IALA will move to new offices.

The budget allocated to consultants is increased for a project to be developed within the technical department, to improve the Committee task Register.

Concerning operation costs, some provisions have been recalculated such as running expenses, housing, co-ownership charges, travels and equipment. Some provisions are kept for the relocation project, in particular K€245 in contingencies.

In total, it is proposed to increase the budget of operating expenses by 1%. This budget remains at 3.7 million.

THE COUNCIL IS INVITED TO

Approve the revised budget for 2026.