



	IALA						Comments on IALA budget	WWA			Consolidated expected IALA+WWA
	Revised budget by C73 in June 2021	Situation as of 31 Oct 2021	%	Projection for the period Nov to Dec 2021	Total expected as of 31st Dec 2021	%		Situation as of 31 Oct 2021	Projection for the period Nov to Dec 2021	Total expected as of 31st Dec 2021	
INCOME STATEMENT											
Operating income											
Membership contributions for 2021	2 207 722	1 942 429	88%	206 507	2 148 936	97%		0	0	0	2 148 936
Contributions in arrear (2018-2020)	450 000	305 393	68%	104 798	410 190	91%		0	0	0	410 190
Sales of publications & advertising	15 000	4 940	33%	0	4 940	33%		0	0	0	4 940
Seminars & workshops	13 000	5 290	41%	700	5 990	46%	Workshop on Cyber Security in November	22 500	0	22 500	28 490
Grant and income - special pricing (WWA distance learning)	0	0	0%	0	0	0%		20 000	0	20 000	20 000
Miscellaneous (memorabillas...)	2 000	0	0%	0	0	0%		0	0	0	0
World-Wide Academy	80 000	80 000	100%	0	80 000	100%	Secretariat support - Quaterly payments	-80 000	0	(80 000)	0
Total	2 767 722	2 338 052	84%	312 004	2 650 056	96%		(37 500)	0	(37 500)	2 612 556
Operating expenses											
Personnel costs											
Salaries & consultant fees	930 000	720 489	77%	179 511	900 000	97%		209 721	60 279	270 000	1 170 000
Taxes & social security charges	601 000	465 134	77%	124 866	590 000	98%		126 922	33 078	160 000	750 000
Abondements to Staff saving schemes	49 320	10 346	21%	36 654	47 000	95%	PEE in June and PERCO in November	0	1 000	1 000	48 000
Other staff costs	53 500	25 295	47%	9 705	35 000	65%	Mainly staff education (language courses, training on IT tools...)	4 202	1 798	6 000	41 000
Operating costs											
Running expenses	296 700	150 204	51%	39 796	190 000	64%		133 055	26 945	160 000	350 000
Contingencies	65 000	27 548	42%	32 452	60 000	92%	Legal fees (assistance regarding change of status' project - staff rights)	0	0	0	60 000
Corporate flat rental	160 000	119 804	75%	25 196,3	145 000	91%		55	0	55	145 055
Car expenses	35 000	17 230	49%	8 770	26 000	74%		0	0	0	26 000
Building costs	53 000	50 222	95%	0	50 222	95%	Co-ownership fees+building taxes	0	0	0	50 222
Events (workshops, meetings, Council...)	44 000	1 849	4%	35 151	37 000	84%	VTS Symposium in Rotterdam + Council 74 at HQ	0	0	0	37 000
Travel costs - Missions	50 000	22 911	46%	22 089	45 000	90%		48 651	26 349	75 000	120 000
Publications	27 500	3 389	12%	2 611	6 000	22%	Mailchimp for e-bulletin, annual report, technical catalogue, copyrights...	0	3 000	3 000	9 000
Investment costs											
IT equipment, website dev. & software	50 000	10 952	22%	9 048	20 000	40%	Assets < €600 or used in the year (such as licenses)	12 799	3 201	16 000	36 000
Furniture & Other equipment	4 000	460	11%	0	460	12%		369	2 631	3 000	3 460
Total	2 419 020	1 625 831	67%	525 851	2 151 682	89%		535 774	158 281	694 055	2 845 737
Operating result (from budget)	348 702	712 220		(213 847)	498 374			(573 274)	(158 281)	(731 555)	(233 181)
Other operating income											
Voluntary contributions (WWA sponsorships)	0	0	0%	0	0			351 172	0	351 172	351 172
Unused resources from previous years (WWA)	0	0	0%	0	0			0	367 233	367 233	367 233
Reversals of amortization, depreciation & provisions, transfers of expenses	84 000	36 954	44%	8 200	45 154		Transfer of charges related to benefit in kind on salaries. No reversal of provisions in 2021.	15 193	3 107	18 300	63 454
Total	84 000	36 954	44%	8 200	45 154	54%		366 365	370 340	736 705	781 858
Other operating expenses											
Depreciation and amortization of non-current assets	250 000	0	0%	210 000	210 000		Portion of the cost of assets purchased over the years	0	0	0	210 000
Provisions for contingencies, liabilities	30 000	0	0%	97 823	97 823		Staff severance pay budget is underestimated due to the departure of a staff originally planned in 2021 but which will occur in 2022	0	0	0	97 823
Commitment on allocated resources (dedicated funds to be carried forward)	0	0	0%	0	0			0	0	0	0
Other expenses	700	0	0%	700	700		Accounting adjustments of calculations	0	0	0	700
Total	280 700	0	0%	308 523	308 523	110%		0	0	0	308 523
Interest and other financial income	15 000	2 006	13%	12 594	14 600		Mainly interests on bank accounts	0	0	0	14 600
Interest and other financial expenses	1 000	833	83%	267	1 100			10	140	150	1 250
Financial result	14 000	1 172	8%	12 328	13 500	96%		10	140	150	13 650
Exceptional income	31 589	0	0%	31 589	31 589		Part of the 1M€ subvention transfered to the result every year	0	0	0	31 589
Exceptional expenses	40 000	6 005	15%	33 995,2	40 000		Charges related to previous years	0	5 000	5 000	45 000
Exceptional result	(8 411)	(6 005)	71%	(2 406)	(8 411)	100%		0	5 000	5 000	(3 411)
Income tax	2 400	0	0%	2 400	2 400			0	0	0	2 400
Total income	2 898 311	2 377 011	82%	364 387	2 741 399	95%		328 865	370 340	699 205	3 440 603
Total expenses	2 743 120	1 632 669	60%	871 036	2 503 705	91%		535 784	163 421	699 205	3 202 910
Benefit or (loss)	155 191	744 342		(506 648)	237 693			(206 919)	206 919	0	237 693