

**IALA COUNCIL**  
**76<sup>th</sup> session**



**12-16 December 2022**  
**Rio de Janeiro**  
**Brazil**

**9 – FINANCE AND AUDIT COMMITTEE REPORT**

***9.1 – Projected result and budget monitoring statement***

Note by the Secretariat

**INTRODUCTION**

The document presented in annex 9.1.1 describes the monitoring of the approved IALA budget as of 31 October 2022, a forecast for the period from November to December 2022 and a projection of the final result.

**IALA BUDGET EXECUTION**

***Income***

Total operating income as of 31 October 2022 is 2,4 million euros out of 2,9 million euros budgeted (83%).

It can be noted with satisfaction the good rate of payment of membership contributions: 94% for the 2022 contributions and 44% for the contributions in arrears. The payment of fees is boosted by the organisation of the IALA Conference in 2023 but also by a growing interest of many countries for the IALA activities since the Organization is about to become an IGO.

***Expenditure***

Total operating expenses as of 31 October 2022 account for 1,7 million euros out of 2,7 million euros budgeted (65%).

The personnel costs budget includes provisions for the recruitment in a full-time position of the student who terminated her one-year apprenticeship contract. Another student specialized in IT Development has joined the IALA technical team in November. Increase in salaries due to high inflation in France is also anticipated in the budget. Finally, the departure of one staff member from the Academy team in August 2022 has changed the calculations of staff provisions.

An new provision is made in the accounts to anticipate the risk of a litigation in 2023 with a printing company which has initiated in October 2022 a judicial proceeding concerning the IALA Bulletin.

In total, 1% of the overall expenditure budget was devoted to small investments, 28% to running expenses and 71% to personnel costs.

**PROJECTION OF THE RESULT**

99% of the expenses budget should be used in 2022. The expected surplus for the year 2022 is €84,886 (subject to the payment of contributions). This surplus will be affected to the bank reserves.

**THE COUNCIL IS INVITED TO**

**Note** the projected result and budget monitoring statement.