

## **Fifty-third session of the IIEP Governing Board**

Paris, 8 – 10 December 2014

### **Item 4 of the Agenda**

Report of the Director on the Activities carried out by  
IIEP in 2014 and on the Draft Operational Plan for 2015

*Part III – Finance and budget implementation*



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## IMPLEMENTATION OF THE BUDGET IN 2014

2014 was marked by the implementation of the new structure and the first year of the 9<sup>th</sup> Medium Term strategy. This financial report provides an overview of the implementation of the 2014 approved budget. Additional financial information can be found in the appendices, including 2013 financial data for comparison purposes.

IIEP functions as a Special Account of UNESCO as established by the Director General in accordance with financial regulation 6.6. The Special Account records the income and expenditure of the Institute for the Regular and Extrabudgetary Programmes, including that for IIEP Buenos Aires, IIEP Pôle de Dakar, the International Working Group on Education (IWGE), the Staff Service Account (SSA) and the Stabilization Reserve Account.

**Table 1-2014: statement of resources and expenditure** provides the provisional data for the year ending 2014 compared to the estimates for 2014 from the 52 GB/5. Resources and expenditure for 2014 have been estimated as at 30 September 2014 in United States Dollars. (pp. 9)

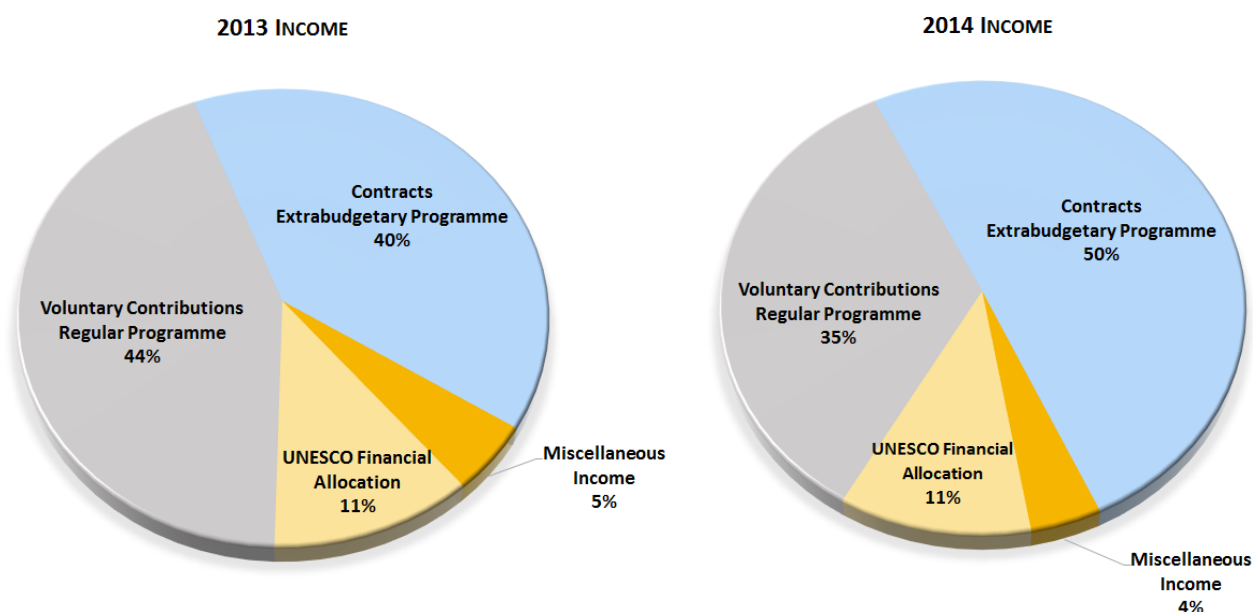
**Schedule 1-2014: estimated Resources for 2014** compares new estimates with the approved 52 GB/5 resources. (pp. 10-12)

**Schedule 2-2014: estimated Expenditure for 2014** compares new estimates with the approved 52 GB/5 expenditure. (pp. 13-15)

**Table 2-2014: the Stabilization Reserve Account** shows the situation at the end of 2014, since its establishment on 1 July 1993 by the Governing Board's Resolution 251. (pp. 16)

### Financial Resources

The Regular Programme's income is composed of UNESCO's financial allocation, voluntary contributions from Governments and other income, which originates mainly from staff costs recovery from extrabudgetary projects as well as from revenues from the training programme, sales from publications, various reimbursements and other sources.



Earmarked funding continues its upward trend in 2014 whereas the new training programme has not reached the ambitious target set. The income for the Regular Programme is estimated at USD 764K higher than the budget set out in 2013, and is mainly attributed to the increase of Norwegian (+USD 637K) and Swiss (+USD 516K) contributions. The Finnish contribution, however, has been reclassified as extrabudgetary funding (-USD 275K).

IIEP continues to be dependent on non-earmarked voluntary contributions to achieve its programme objectives. Switzerland has renewed its support to the Institute for four additional years. IIEP is seeking to renew Norway and Sweden’s agreements and pursues negotiations with new donors.

The Extrabudgetary estimated net income of USD 6 796K shows an increase of USD 3 665K compared to the approved budget of USD 3 131K, attributed to the Global Partnership for Education (GPE), the JP Morgan Chase Foundation, DANIDA, Cambodia, Angola projects and others. This level of income represents an increase of 29% in comparison with 2013 and it is net of cost recovery and other interfund eliminations (Schedule 1).

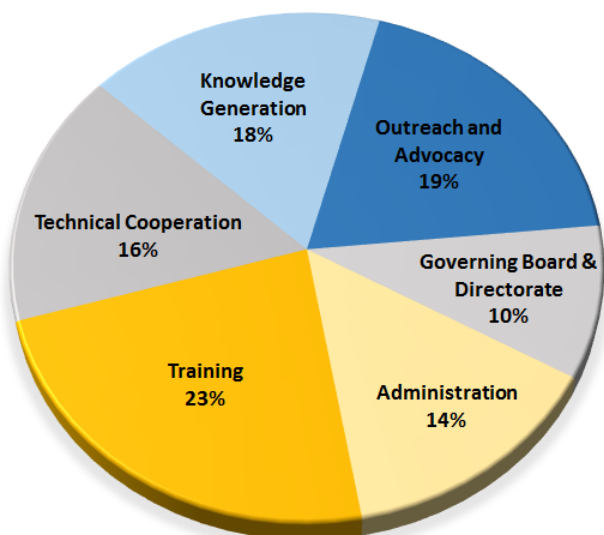
## Expenditure

Programme implementation expenditure for the Regular Programme is estimated at USD 9 083K compared to a budget of USD 9 967K. The decrease of USD 884K reflects lower staff costs (USD 354K) as recruitment was contained in 2014; it also reflects a decrease in activity expenditure in IT and Staff Development, and a level of expenditure lower than planned in activities across appropriation lines mainly due to the implementation of the new structure and programme. Expenditure in 2014 decreased by 6% compared to 2013 and 12% compared to 2012.

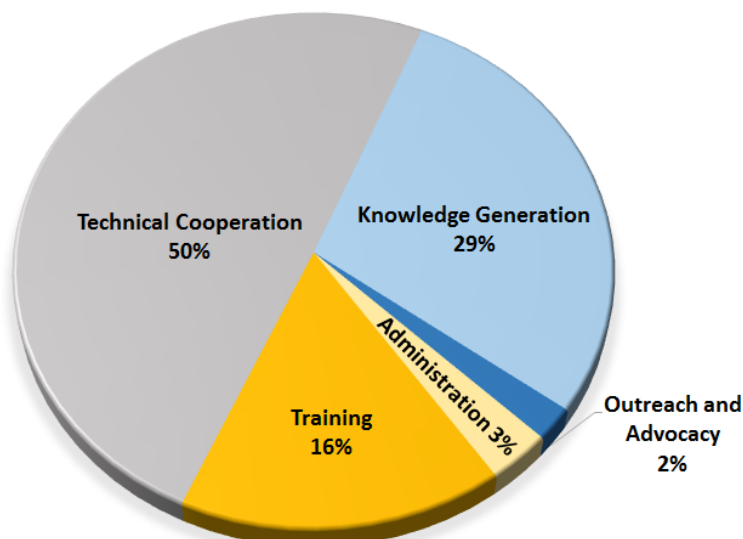
Programme implementation expenditure for the Extrabudgetary Programme is estimated at USD 7 613K compared to a budget of USD 7 900K, a difference of USD 287K. There has been a higher rate of proposal activity than expected in the second half of 2014 and additional human resources are needed to achieve timely implementation.

The charts below show the distribution, in percentages, by new appropriation lines set in the new Medium-Term Strategy.

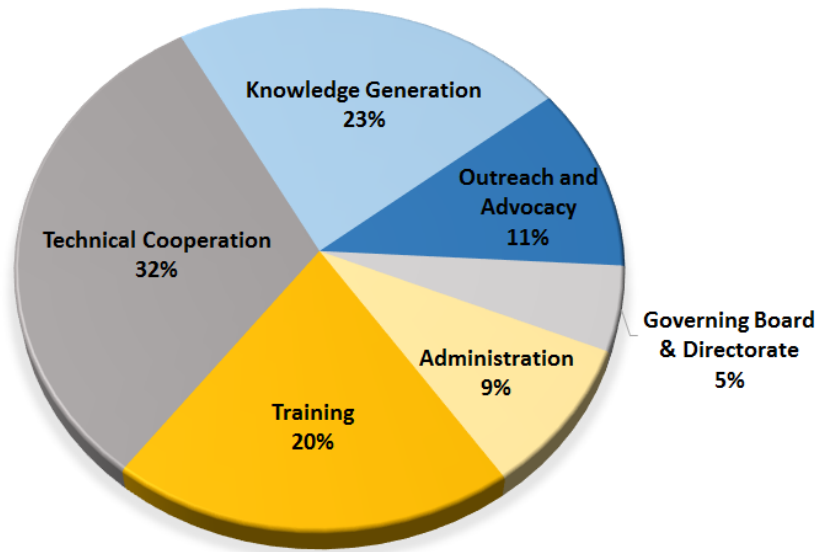
REGULAR PROGRAMME 2014 EXPENDITURE



EXTRABUDGETARY 2014 EXPENDITURE

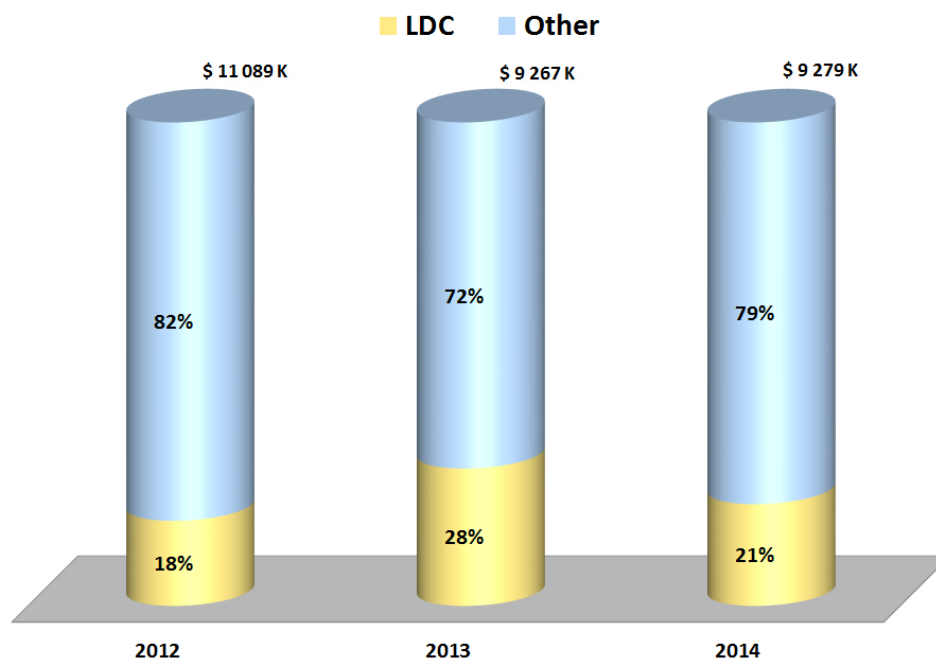


**REGULAR PROGRAMME & EXTRABUDGETARY 2014 EXPENDITURE**



**Programme Expenditure in LDCs for Paris and Buenos Aires Offices**

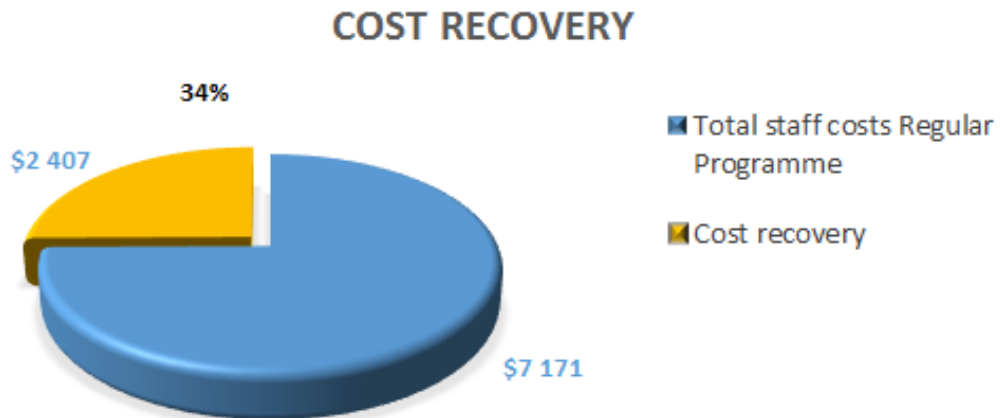
The graph below shows the implementation of IIEP’s programmes and activities in Least Developed Countries (LDCs) for the years 2012, 2013 and 2014.



The LDCs represented in this graph are: Afghanistan, Angola, Benin, Burkina Faso, Chad, Cambodia, Comoros, Djibouti, Gambia, Guinea, Haiti, Lao People’s Democratic Republic, Liberia, Lesotho, Madagascar, Mali, Malawi, Mozambique, Nepal, Niger, Rwanda, Senegal, Sudan, Togo, United Republic of Tanzania and Zambia.

## Staff Costs

Continued efforts were made to implement and maximize staff costs recovery during 2014. Indeed it is estimated at USD 2 407K, which represents 34% of total staff costs compared to the 23% recovered in 2013 (pp. 60).



**Figures in USD'000s**

	2013 Actual	2014 Budget	2014 Estimate
Total staff costs Reg. Programme	8 119	7 525	7 171
Cost recovery	1 844	2 480	2 407
% recovery	23%	33%	34%



## APPROPRIATION RESOLUTION

In Appropriation Resolution 510 approved for the Regular Programme by the IIEP Governing Board at its 52<sup>nd</sup> session in 2013, the resources estimated for 2014 were US\$ 10 152 945, while the estimated expenditure was US\$ 9 967 000.

The final estimated amounts of both expenditure and income, as compared with those approved by Resolution 510 of the Governing Board, will be as follows:

### A. Resources for 2014

	(a)	(b)	(a+b)
	Res. 510	Increase (Decrease)	Estimated New Total
	\$	\$	\$
I. UNESCO financial contribution	1 828 425	42 075	1 870 500
II. Voluntary Contributions	5 039 636	795 400	5 835 036
III. Other Income			
Programme Support Funds	1 718 000	42 853	1 760 853
Income from training	760 274	(115 941)	644 333
Miscellaneous Income	2 000	-	2 000
Sub-total, I, II & III	9 348 335	764 387	10 112 722
IV. Other Resources			
Liquidation of previous years' obligations	50 000	68 182	118 182
Transfer to Stabilization Reserve Account	(317 011)	(139 785)	(456 796)
Other adjustments to reserves and fund balances	(400 000)	-	(400 000)
Reserves and Fund Balances on 1 January	1 471 621	756 283	2 227 904
Sub-total, IV	804 610	684 680	1 489 290
<b>Total Resources</b>	<b>10 152 945</b>	<b>1 449 067</b>	<b>11 602 012</b>

### B. Expenditures for 2014

	(a)	(b)	(c)	(d)	(a+b+c+d)
Appropriation Line	Res. 510	Dollar* Fluct.	Additional activities	Deficit or (Savings) Approved	Estimated New Total
	\$	\$	\$	\$	\$
Line 1: Integrated Capacity Development Strategy	3 982 772	(113 280)	-	(269 537)	3 599 955
Line 2: Knowledge Generation	1 808 900	(51 450)	-	(178 231)	1 579 219
Line 3: Outreach and Advocacy	2 243 703	(63 817)	-	(432 330)	1 747 556
Line 4.1 : Governing Board	80 000	(2 275)	-	178 885	256 610
Line 4.2 : Directorate	471 250	(13 404)	-	162 302	620 148
Line 4.3 : General Administration	1 380 375	(39 261)	-	(61 248)	1 279 866
<b>Total Appropriation</b>	<b>9 967 000</b>	<b>(283 487)</b>	<b>-</b>	<b>(600 159)</b>	<b>9 083 354</b>

<sup>1</sup> Currency fluctuation impact when comparison of exchange rates is made.

\* Average exchange rate US\$1 = €0,757 for the 52 GB/5, US\$1 = €0,736 for the 53 GB/4

In view of the foregoing, the Governing Board may wish to adopt the following Resolution revising the resources and expenditure:

## Resolution

The Governing Board,

**Having examined** the Report by the Director on the activities of the IIEP in 2014 (Document 53 GB/4 – Part III),

**Taking note** of the expenditure for the Regular Programme, by appropriation line, and in view of the available financial resources for 2014,

**Resolves** that for the financial period 1 January to 31 December 2014, the total appropriation should amount to US\$ 9 083 354 to be financed by resources estimated at US\$ 11 602 012 as follows:

### A. Regular Programme

Appropriation Line	Amount in US\$
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	3 599 955
B. Knowledge Generation (line 2)	1 579 219
C. Outreach and Advocacy (line 3)	1 747 556
<b>Sub-total I</b>	<b>6 926 730</b>
II. Directorate and Administration	
D. Governing Board	256 610
E. Directorate	620 148
F. General Administration	1 279 866
<b>Sub-total II</b>	<b>2 156 624</b>
<b>Total Appropriation</b>	<b><u>9 083 354</u></b>
<b>Income and Other Resources</b>	
I. UNESCO Financial Allocation	1 870 500
II. Voluntary Contributions	5 835 036
<b>Sub-total I &amp; II</b>	<b>7 705 536</b>
III. Other Income	
Programme Support Funds	1 760 853
Annual Training Programme cost recovery	644 333
Miscellaneous Income	2 000
<b>Sub-total III</b>	<b>2 407 186</b>
<b>Total Income I, II &amp; III</b>	<b><u>10 112 722</u></b>
IV. Other Resources	
Liquidation of previous years' obligations	118 182
Transfer to Stabilization Reserve Account	(456 796)
Other adjustments to reserves and fund balances	(400 000)
Reserves and Fund Balances on 1 January	2 227 904
<b>Sub-total IV</b>	<b>1 489 290</b>
<b>Grand Total IIEP Special Account</b>	<b><u>11 602 012</u></b>

## B. Extrabudgetary Programme

**Further taking note** of the expenditure for the Extrabudgetary Programme, by appropriation line, and in view of the new contracts and available financial resources for 2014,

**Resolves** that for the financial period 1 January to 31 December 2014, the total appropriation should amount to US\$ 5 197 590 to be financed by resources estimated at US\$ 6 796 014 as follows:

Appropriation Line	Amount in US\$
I. Programme Operations <sup>1</sup>	
A. Integrated Capacity Development Strategy (line 1)	5 025 773
B. Knowledge Generation (line 2)	2 183 609
C. Outreach and Advocacy (line 3)	157 405
<b>Sub-total I</b>	<b>7 366 787</b>
II. Directorate and Administration	
D. General Administration (Renovation of building & SSA)	246 143
<b>Sub-total II</b>	<b>246 143</b>
III. Programme Support Funds	
E. Programme Support Fund Interfund eliminations	(2 415 340)
<b>Sub-total III</b>	<b>(2 415 340)</b>
<b>Total Appropriation</b>	<b><u>5 197 590</u></b>
<b>Income and Other Resources</b>	
I. Contracts	
Governments	3 937 541
Other	4 963 468
France (IIEP building maintenance)	310 345
<b>Sub-total I</b>	<b>9 211 354</b>
II. Other Income	
Programme Support Fund Interfund eliminations	(2 415 340)
<b>Sub-total II</b>	<b>(2 415 340)</b>
<b>Total Income I &amp; II</b>	<b><u>6 796 014</u></b>
III. Other Resources	
Liquidation of previous years' obligations	90 477
Other adjustments to reserves and fund balances	400 000
Reserves and Fund Balances on 1 January <sup>2</sup>	3 133 874
<b>Sub-total III</b>	<b>3 624 351</b>
<b>Grand Total Income and Other Resources, Extrabudgetary Programme</b>	<b><u>10 420 365</u></b>

<sup>1</sup> Includes Buenos Aires programmes and activities

<sup>2</sup> On-going Extrabudgetary projects

## 2013 CERTIFIED ACCOUNTS

The accounts of IIEP are audited by the UNESCO External Auditor on a yearly basis. The accounts are prepared based on the International Public Sector Accounting Standards (IPSAS) adopted by UNESCO as of 1 January 2010.

The 2013 Accounts were certified by the External Auditor on 18 July 2014. They are available in document 53 GB/4 – Part III. The Governing Board may wish to adopt the following resolution:

## Resolution

The Governing Board,

**Having examined** the certified accounts for the year 2013 and the Auditor's report thereon contained in document 53 GB/4 – Part III,

**Approves** the report of the External Auditor and the audited financial statements of IIEP for the financial period 1 January – 31 December 2013,

**Expresses** its satisfaction for the quality of the audit and **requests** the Director to communicate this Resolution to the External Auditor.

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**Table 1-2014**  
**UNESCO INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR 2014**

Regular and Extrabudgetary Programmes	Budget Approved 2014				New Estimates 2014 (as at 30 September 2014)				
	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	in Euros*
<b>IIEP SPECIAL ACCOUNT</b>									
<b>INCOME</b>									
I. UNESCO Financial Allocation	1 828 425	-	-	1 828 425	1 870 500	-	-	1 870 500	1 376 688
II. Voluntary Contributions	5 039 636	-	-	5 039 636	5 835 036	-	-	5 835 036	4 294 586
III. Contracts									
Governments	-	2 694 987	(260 000)	2 434 987	-	3 937 541	(700 006)	3 237 535	2 382 826
Other	-	2 317 231	-	2 317 231	-	4 963 468	-	4 963 468	3 653 112
France (IIEP building maintenance)	-	50 095	-	50 095	-	310 345	-	310 345	228 414
<b>TOTAL, GENERAL INCOME</b>	<b>6 868 061</b>	<b>5 062 313</b>	<b>(260 000)</b>	<b>11 670 374</b>	<b>7 705 536</b>	<b>9 211 354</b>	<b>(700 006)</b>	<b>16 216 884</b>	<b>11 935 627</b>
IV. OTHER INCOME									
Programme Support Funds <sup>1</sup>	1 718 000	-	(1 363 121)	354 879	1 760 853	-	(1 437 287)	323 566	238 145
Annual Training Programme cost recovery <sup>2</sup>	760 274	-	(308 219)	452 055	644 333	-	(278 047)	366 286	269 586
Miscellaneous Income <sup>3</sup>	2 000	-	-	2 000	2 000	-	-	2 000	1 472
<b>TOTAL, OTHER INCOME</b>	<b>2 480 274</b>	<b>-</b>	<b>(1 671 340)</b>	<b>808 934</b>	<b>2 407 186</b>	<b>-</b>	<b>(1 715 334)</b>	<b>691 852</b>	<b>509 203</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>9 348 335</b>	<b>5 062 313</b>	<b>(1 931 340)</b>	<b>12 479 308</b>	<b>10 112 722</b>	<b>9 211 354</b>	<b>(2 415 340)</b>	<b>16 908 736</b>	<b>12 444 830</b>
<b>EXPENDITURE</b>									
<b>9th Medium-Term Strategy</b>									
I. PROGRAMME OPERATIONS									
Line 1: Integrated Capacity Development Strategy	3 982 772	4 805 649	(1 323 125)	7 465 296	3 599 955	5 025 773	(2 038 413)	6 587 315	4 848 264
Line 2: Knowledge Generation	1 808 900	2 346 208	(202 960)	3 952 148	1 579 219	2 183 609	(329 779)	3 433 049	2 526 724
Line 3: Outreach and Advocacy	2 243 703	531 293	(405 255)	2 369 741	1 747 556	157 405	(47 148)	1 857 813	1 367 350
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>8 035 375</b>	<b>7 683 150</b>	<b>(1 931 340)</b>	<b>13 787 185</b>	<b>6 926 730</b>	<b>7 366 787</b>	<b>(2 415 340)</b>	<b>11 878 177</b>	<b>8 742 339</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION									
Line 4.1 : Governing Board	80 000	-	-	80 000	256 610	-	-	256 610	188 865
Line 4.2 : Directorate	471 250	-	-	471 250	620 148	-	-	620 148	456 429
Line 4.3 : Administration									
General Administration	1 089 750	-	-	1 089 750	1 097 967	-	-	1 097 967	808 104
Information Technology	190 625	-	-	190 625	158 622	-	-	158 622	116 746
Staff development	100 000	-	-	100 000	23 277	-	-	23 277	17 132
Renovation of Building	-	50 000	-	50 000	-	226 105	-	226 105	166 413
Staff Service Account	-	2 000	-	2 000	-	38	-	38	28
Administrative support funds	-	165 000	-	165 000	-	20 000	-	20 000	14 720
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM.</b>	<b>1 931 625</b>	<b>217 000</b>	<b>-</b>	<b>2 148 625</b>	<b>2 156 624</b>	<b>246 143</b>	<b>-</b>	<b>2 402 767</b>	<b>1 768 437</b>
<b>TOTAL, EXPENDITURE I - II</b>	<b>9 967 000</b>	<b>7 900 150</b>	<b>(1 931 340)</b>	<b>15 935 810</b>	<b>9 083 354</b>	<b>7 612 930</b>	<b>(2 415 340)</b>	<b>14 280 944</b>	<b>10 510 775</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>(618 665)</b>	<b>(2 837 837)</b>	<b>-</b>	<b>(3 456 502)</b>	<b>1 029 368</b>	<b>1 598 424</b>	<b>-</b>	<b>2 627 792</b>	<b>1 934 055</b>
IV. OTHER RESOURCES & RESERVES									
Liquidation of previous years' obligations	50 000	30 000	-	80 000	118 182	90 477	-	208 659	153 573
Transfer to the Stabilization Reserve Account <sup>4</sup>	(317 011)	-	-	(317 011)	(256 796)	-	-	(256 796)	(189 002)
Trans. to the Stabilization Reserve Account <sup>5</sup>	-	-	-	-	(200 000)	-	-	(200 000)	(147 200)
Adjustments to reserves and Fund Balances <sup>6</sup>	(400 000)	400 000	-	-	(400 000)	400 000	-	-	-
Reserves & Fund Balances on 1 January	1 471 621	5 556 829	-	7 028 450	2 227 904	3 133 874	-	5 361 778	3 946 269
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>804 610</b>	<b>5 986 829</b>	<b>-</b>	<b>6 791 439</b>	<b>1 489 290</b>	<b>3 624 351</b>	<b>-</b>	<b>5 113 641</b>	<b>3 763 640</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>7</sup></b>	<b>185 945</b>	<b>3 148 992</b>	<b>-</b>	<b>3 334 937</b>	<b>2 518 658</b>	<b>5 222 775</b>	<b>-</b>	<b>7 741 433</b>	<b>5 697 694</b>

<sup>1</sup> Internal transfers from execution of the extrabudgetary: Administrative support costs, Staff costs recovery and other reimbursements, and consultancy services and other reimbursements from external partners during the year.

<sup>2</sup> Costs recovery from the annual training programme, and subscriptions from Distance education, Short course and Education Sector Planning participants.

<sup>3</sup> Including sales of publications, printshop reimbursements, bank interest, exchange rate adjustments and other reimbursements.

<sup>4</sup> 5% previous year's UNESCO payroll.

<sup>5</sup> Partial reimbursement for the renovation of the cafeteria.

<sup>6</sup> IIEP Buenos Aires regular programme adjustments, PSF expenditure and others.

<sup>7</sup> Carry forward reserve which permits IIEP to commence the programme execution at the beginning of the year while waiting for contributions to be received.

\* Exchange rate of US dollar/euro : 2013 US\$1 = €0,757 ; 2014 US\$1 = €0,736 (estimates as of 30/09/14)

**SCHEDULE 1-2014. IIEP ESTIMATED RESOURCES IN 2014**  
(Expressed in current United States Dollars)  
(Page 1 of 3)

**Regular and Extrabudgetary Programmes**

Source	2014 Approved	Share %	2014 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 828 425	14,65	1 870 500	11,06	42 075
II. Voluntary Contributions					
Argentina	142 558	1,14	142 558	0,84	-
Finland	275 482	2,21	-	-	(275 482)
India	10 000	0,08	10 000	0,06	-
Norway	2 554 496	20,47	3 191 208	18,87	636 712
Sweden	941 029	7,54	859 599	5,08	(81 430)
Switzerland	1 116 071	8,94	1 631 671	9,65	515 600
Total, Voluntary Contributions	5 039 636	40,38	5 835 036	34,51	795 400
<b>TOTAL, I &amp; II</b>	<b>6 868 061</b>	<b>55,04</b>	<b>7 705 536</b>	<b>45,57</b>	<b>837 475</b>
III. OTHER INCOME					
Programme Support Funds	1 718 000	13,77	1 760 853	10,41	42 853
Income from training	760 274	6,09	644 333	3,81	(115 941)
Miscellaneous Income	2 000	0,02	2 000	0,01	-
<b>TOTAL, OTHER INCOME</b>	<b>2 480 274</b>	<b>19,88</b>	<b>2 407 186</b>	<b>14,24</b>	<b>(73 088)</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>9 348 335</b>	<b>74,91</b>	<b>10 112 722</b>	<b>59,81</b>	<b>764 387</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
Contracts - Governments					
Angola*	-	-	396 000	2,34	396 000
Argentina (Federal Government)*	2 196 208	17,60	1 349 655	7,98	(846 553)
Cambodia	-	-	635 625	3,76	635 625
Denmark (DANIDA) * <sup>1</sup>	-	-	916 989	5,42	916 989
Finland	-	-	275 482	1,63	275 482
Germany (GIZ)	92 720	0,74	185 148	1,09	92 428
Namibia	-	-	39 437	0,23	39 437
Netherlands (SACMEQ)	406 059	3,25	68 645	0,41	(337 414)
Uruguay*	-	-	70 560	0,42	70 560
<b>Total, Contracts - Governments</b>	<b>2 694 987</b>	<b>21,60</b>	<b>3 937 541</b>	<b>23,29</b>	<b>1 242 554</b>
Contracts - Others					
Aerolinas Argentina*	-	-	30 499	0,18	30 499
La Asociación Empresaria Argentina (AEA)*	141 468	1,13	-	-	(141 468)
CLADE*	-	-	7 000	0,04	7 000
The German Academic Exchange Service*	36 270	0,29	47 716	0,28	11 446
Protect Education in Insecurity & Conflict Program (EAA-PEIC)	572 549	4,59	572 549	3,39	-
European Commission	13 007	0,10	-	-	(13 007)
FLASCO/SEP*	15 000	0,12	-	-	(15 000)
Foundation ARCOR*	-	-	6 158	0,04	6 158
Foundation Compromiso*	-	-	3 571	0,02	3 571
Global Partnership for Education (GPE)	-	-	859 378	5,08	859 378
Hewlett Foundation	67 800	0,54	67 800	0,40	-
INTEL	-	-	100 000	0,59	100 000
Instituto Nacional para la Evaluación de la Educación (INEE)*	-	-	144 211	0,85	144 211

**SCHEDULE 1-2014. IIEP ESTIMATED RESOURCES IN 2014**  
 (Expressed in current United States Dollars)  
 (Page 2 of 3)

**Regular and Extrabudgetary Programmes**

Source	2014 Approved	Share %	2014 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
JP Morgan Chase Foundation	-	-	401 618	2,38	401 618
MacArthur Foundation	-	-	150 000	0,89	150 000
Master Card Foundation	-	-	50 000	0,30	50 000
Organization Iberico-American States (OEI)*	62 246	0,50	85 074	0,50	22 828
Organisation Internationale de la Francophonie (OIF)	-	-	38 239	0,23	38 239
Plan Internantional*	-	-	65 133	0,39	65 133
P4LP (Planning for Learning Portal)	-	-	130 000	0,77	130 000
SAMSUNG Argentina*	-	-	85 214	0,50	85 214
Universidad de Guadalajara*	-	-	50 850	0,30	50 850
UNESCO	150 000	1,20	247 307	1,46	97 307
UNICEF* <sup>2</sup>	100 000	0,80	476 353	2,82	376 353
UNRWA	-	-	29 339	0,17	29 339
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	829 675	6,65	547 688	3,24	(281 987)
Annual Training Program (Fellowships IBA)	60 000	0,48	60 000	0,35	-
Staff Service Account	9 216	0,07	7 765	0,05	(1 451)
Other Extrabudgetary Interfunds	260 000	2,08	700 006	4,14	440 006
<b>Total, Contracts - Others</b>	<b>2 317 231</b>	<b>18,57</b>	<b>4 963 468</b>	<b>29,35</b>	<b>2 615 738</b>
France (IIEP building maintenance)	50 095	0,40	310 345	1,84	260 250
<b>TOTAL, CONTRACTS</b>	<b>5 062 313</b>	<b>40,57</b>	<b>9 211 354</b>	<b>54,48</b>	<b>4 118 542</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Funds	(651 527)	- 5,22	(641 527)	- 3,79	10 000
Staff costs recovery & other	(1 279 813)	- 10,26	(1 773 813)	- 10,49	(494 000)
<b>Total, Elimination - PSF</b>	<b>(1 931 340)</b>	<b>- 15,48</b>	<b>(2 415 340)</b>	<b>- 14,28</b>	<b>(484 000)</b>
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>3 130 973</b>	<b>25,09</b>	<b>6 796 014</b>	<b>40,19</b>	<b>3 665 041</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>12 479 308</b>	<b>100,00</b>	<b>16 908 736</b>	<b>100,00</b>	<b>4 429 428</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	50 000	-	118 182	-	68 182
Liquidation of previous years' obligations, Exb. Prog	30 000	-	90 477	-	60 477
Transfer to Stabilization Reserve Account	(317 011)	-	(256 796)	-	60 215
Transfer to Stabilization Reserve Account	-	-	(200 000)	-	(200 000)
Reserves & Fund Balances on 1 January, Regular Prog.	1 471 621	-	2 227 904	-	756 283
Reserves & Fund Balances on 1 January, Exb. Prog	5 556 829	-	3 133 874	-	(2 422 955)
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>6 791 439</b>	<b>-</b>	<b>5 113 641</b>	<b>-</b>	<b>(1 677 798)</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>19 270 747</b>	<b>-</b>	<b>22 022 377</b>	<b>-</b>	<b>2 751 630</b>

**SCHEDULE 1-2014. IIEP ESTIMATED RESOURCES IN 2014**  
**(Expressed in current United States Dollars)**  
**(Page 3 of 3)**

**Regular and Extrabudgetary Programmes**

Source	2014 Approved	Share %	2014 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>C. IN-KIND CONTRIBUTIONS</b>					
<b>I. PHYSICAL FACILITIES</b>					
Rental for the IIEP building/Paris	1 506 759	53,68	1 902 174	57,60	395 415
Rental for the IIEP building/Buenos Aires	1 300 000	46,32	1 400 000	42,40	100 000
<b>TOTAL, PHYSICAL FACILITIES</b>	<b>2 806 759</b>	<b>100,00</b>	<b>3 302 174</b>	<b>100,00</b>	<b>495 415</b>
<b>D. RESOURCES DECENTRALIZED TO IIEP</b>					
<b>I. UNESCO DECENTRALIZED FUNDS</b>					
Funds-in-Trust	672 841	80,79	125 000	71,43	(547 841)
Regular Programme	130 000	15,61	50 000	28,57	(80 000)
Participation Programme	30 000	3,60	-	-	(30 000)
<b>TOTAL, DECENTRALIZED FUNDS</b>	<b>832 841</b>	<b>100,00</b>	<b>175 000</b>	<b>100,00</b>	<b>(657 841)</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	<b>3 639 600</b>	<b>100,00</b>	<b>3 477 174</b>	<b>100,00</b>	<b>(162 426)</b>
<b>GRAND TOTAL</b>	<b>22 910 347</b>	<b>100,00</b>	<b>25 499 551</b>	<b>100,00</b>	<b>2 589 204</b>

\* Contributions to IIEP Buenos Aires.

<sup>1</sup> Denmark's (DANIDA) contribution: USD 57 k to IIEP Buenos Aires.

<sup>2</sup> UNICEF projects: USD 64 k to IIEP Buenos Aires.



**SCHEDULE 2-2014. IIEP ESTIMATED EXPENDITURE IN 2014 (Expressed in current United States Dollars)**

(Page 1 of 3)

Regular and Extrabudgetary Programmes	Approved 2014						New Estimates 2014 (as at 30 September 2014)						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg.	Extrab.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>A. IIEP SPECIAL ACCOUNT</b>														
<b>I. PROGRAMME OPERATIONS</b>														
<b>1. INTEGRATED CAPACITY DEVELOPMENT STRATEGY (Line 1)</b>														
Training	1 504 248	329 000	<b>1 833 248</b>	18,39	757 934 <sup>1</sup>	2 591 182	1 889 744	192 124	<b>2 081 868</b>	22,92	948 703 <sup>1</sup>	3 030 571	(248 620)	(190 769)
Technical cooperation	2 031 750	-	<b>2 031 750</b>	20,38	2 529 736 <sup>2</sup>	4 561 486	1 390 861	-	<b>1 390 861</b>	15,31	1 395 842 <sup>2</sup>	2 786 703	640 889	1 133 894
IIEP Buenos Aires	82 774	35 000	<b>117 774</b>	1,18	1 517 979	1 635 753	92 226	35 000	<b>127 226</b>	1,40	2 681 228	2 808 454	(9 452)	(1 163 249)
<b>TOTAL, INTEGRATED CAP. DEV'T STRATEGY</b>	<b>3 618 772</b>	<b>364 000</b>	<b>3 982 772</b>	<b>39,96</b>	<b>4 805 649</b>	<b>8 788 421</b>	<b>3 372 831</b>	<b>227 124</b>	<b>3 599 955</b>	<b>39,63</b>	<b>5 025 773</b>	<b>8 625 728</b>	<b>382 817</b>	<b>(220 124)</b>
<b>2. KNOWLEDGE GENERATION (Line 2)</b>														
Foresight	225 750	44 000	<b>269 750</b>	2,71	-	269 750	167 895	12 789	<b>180 684</b>	1,99	14 730	195 414	89 066	(14 730)
Reduced social inequalities, particularly gender inequality	338 625	50 000	<b>388 625</b>	3,90	-	388 625	148 188	9 837	<b>158 025</b>	1,74	36 500	194 525	230 600	(36 500)
Improved cognitive and non-cognitive learning outcomes	225 750	-	<b>225 750</b>	2,26	1 028 587 <sup>3</sup>	1 254 337	362 188	-	<b>362 188</b>	3,99	728 977 <sup>3</sup>	1 091 165	(136 438)	299 610
Governance and accountability	413 875	205 000	<b>618 875</b>	6,21	836 928 <sup>4</sup>	1 455 803	541 426	183 729	<b>725 155</b>	7,98	342 674 <sup>4</sup>	1 067 829	(106 280)	494 254
Resilience of education systems	225 750	20 000	<b>245 750</b>	2,47	-	245 750	89 309	9 333	<b>98 642</b>	1,09	453 514	552 156	147 108	(453 514)
IIEP Buenos Aires	45 150	15 000	<b>60 150</b>	0,60	480 693	540 843	39 525	15 000	<b>54 525</b>	0,60	607 214	661 739	5 625	(126 521)
<b>TOTAL, KNOWLEDGE GENERATION</b>	<b>1 474 900</b>	<b>334 000</b>	<b>1 808 900</b>	<b>18,15</b>	<b>2 346 208</b>	<b>4 155 108</b>	<b>1 348 531</b>	<b>230 688</b>	<b>1 579 219</b>	<b>17,39</b>	<b>2 183 609</b>	<b>3 762 828</b>	<b>229 681</b>	<b>162 599</b>
<b>3. OUTREACH AND ADVOCACY (Line 3)</b>														
Institutional knowledge management	903 000	482 000	<b>1 385 000</b>	13,90	-	1 385 000	759 194	404 760	<b>1 163 954</b>	12,81	38 238	1 202 192	221 046	(38 238)
Partnerships and cooperation	504 175	170 000	<b>674 175</b>	6,76	-	674 175	310 594	124 099	<b>434 693</b>	4,79	48 374	483 067	239 482	(48 374)
IIEP Buenos Aires	83 528	101 000	<b>184 528</b>	1,85	531 293	715 821	47 909	101 000	<b>148 909</b>	1,64	70 793	219 702	35 619	460 500
<b>TOTAL, OUTREACH AND ADVOCACY</b>	<b>1 490 703</b>	<b>753 000</b>	<b>2 243 703</b>	<b>22,51</b>	<b>531 293</b>	<b>2 774 996</b>	<b>1 117 697</b>	<b>629 859</b>	<b>1 747 556</b>	<b>19,24</b>	<b>157 405</b>	<b>1 904 961</b>	<b>496 147</b>	<b>373 888</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>6 584 375</b>	<b>1 451 000</b>	<b>8 035 375</b>	<b>80,62</b>	<b>7 683 150</b>	<b>15 718 525</b>	<b>5 839 059</b>	<b>1 087 671</b>	<b>6 926 730</b>	<b>76,26</b>	<b>7 366 787</b>	<b>14 293 517</b>	<b>1 108 645</b>	<b>316 363</b>

<sup>1</sup> Advanced Training Programme, Short course and Education Sector Planning participants <sup>2</sup> Technical assistance projects in various countries <sup>3</sup> Including SACMEQ <sup>4</sup> including Global Partnership for Education projects

SCHEDULE 2-2014. IIEP ESTIMATED EXPENDITURE IN 2014 (Expressed in current United States Dollars)

(Page 2 of 3)

Regular and Extrabudgetary Programmes	Approved 2014						New Estimates 2014 (as at 30 September 2014)						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg.	Extrab.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>														
<b>1. GOV. BOARD &amp; DIRECTORATE</b>														
Governing Board	-	80 000	<b>80 000</b>	0,80	-	80 000	176 610	80 000	<b>256 610</b>	2,83	-	256 610	(176 610)	-
Directorate/Monitoring and Evaluation	376 250	95 000	<b>471 250</b>	4,73	-	471 250	543 492	76 656	<b>620 148</b>	6,83	-	620 148	(148 898)	-
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>376 250</b>	<b>175 000</b>	<b>551 250</b>	<b>5,53</b>	<b>-</b>	<b>551 250</b>	<b>720 102</b>	<b>156 656</b>	<b>876 758</b>	<b>9,65</b>	<b>-</b>	<b>876 758</b>	<b>(325 508)</b>	<b>-</b>
<b>2. ADMINISTRATION</b>														
General Administration	526 750	563 000	<b>1 089 750</b>	10,93	-	1 089 750	552 736	545 231	<b>1 097 967</b>	12,09	-	1 097 967	(8 217)	-
Institutional Information Technology	37 625	153 000	<b>190 625</b>	1,91	-	190 625	58 895	99 727	<b>158 622</b>	1,75	-	158 622	32 003	-
Staff development	-	100 000	<b>100 000</b>	1,00	-	100 000	-	23 277	<b>23 277</b>	0,26	-	23 277	76 723	-
Renovation of building	-	-	-	-	50 000 <sup>5</sup>	50 000	-	-	-	-	226 105 <sup>5</sup>	226 105	-	(176 105)
Staff Service Account	-	-	-	-	2 000	2 000	-	-	-	-	38	38	-	1 962
Administrative support funds	-	-	-	-	165 000	165 000	-	-	-	-	20 000	20 000	-	145 000
<b>TOTAL, ADMINISTRATION</b>	<b>564 375</b>	<b>816 000</b>	<b>1 380 375</b>	<b>13,85</b>	<b>217 000</b>	<b>1 597 375</b>	<b>611 631</b>	<b>668 235</b>	<b>1 279 866</b>	<b>14,09</b>	<b>246 143</b>	<b>1 526 009</b>	<b>100 509</b>	<b>(29 143)</b>
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>940 625</b>	<b>991 000</b>	<b>1 931 625</b>	<b>19,38</b>	<b>217 000</b>	<b>2 148 625</b>	<b>1 331 733</b>	<b>824 891</b>	<b>2 156 624</b>	<b>23,74</b>	<b>246 143</b>	<b>2 402 767</b>	<b>(224 999)</b>	<b>(29 143)</b>
<b>TOTAL EXPENDITURE I &amp; II</b>	<b>7 525 000</b>	<b>2 442 000</b>	<b>9 967 000</b>	<b>100,00</b>	<b>7 900 150</b>	<b>17 867 150</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>7 612 930</b>	<b>16 696 284</b>	<b>883 646</b>	<b>287 220</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>														
Administrative Support Costs	-	-	-	-	(651 527)	(651 527)	-	-	-	-	(641 527)	(641 527)	-	(10 000)
Staff costs recovery & other	-	-	-	-	(1 279 813)	(1 279 813)	-	-	-	-	(1 773 813)	(1 773 813)	-	494 000
Total, Elimination - PSF	-	-	-	-	(1 931 340)	(1 931 340)	-	-	-	-	(2 415 340)	(2 415 340)	-	484 000
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>7 525 000</b>	<b>2 442 000</b>	<b>9 967 000</b>	<b>100,00</b>	<b>5 968 810</b>	<b>15 935 810</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>5 197 590</b>	<b>14 280 944</b>	<b>883 646</b>	<b>771 220</b>

<sup>5</sup> Expenses for maintenance of premises

**SCHEDULE 2-2014. IIEP ESTIMATED EXPENDITURE IN 2014 (Expressed in current United States Dollars)**  
(Page 3 of 3)

Regular and Extrabudgetary Programmes	Approved 2014						New Estimates 2014 (as at 30 September 2014)						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme		Share		Extrabudg.		Regular Programme		Share		Extrabudg.		Reg.	Extrab.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>B. IN-KIND EXPENDITURE</b>														
<u>PHYSICAL FACILITIES</u>														
Rental for the IIEP/Paris building	-	-	-	-	1 506 759	1 506 759	-	-	-	-	1 902 174	1 902 174	-	(395 415)
Rental for the IIEP/BA building	-	-	-	-	1 300 000	1 300 000	-	-	-	-	1 400 000	1 400 000	-	(100 000)
<b>TOTAL, PHYSICAL FACILITIES</b>	-	-	-	-	<b>2 806 759</b>	<b>2 806 759</b>	-	-	-	-	<b>3 302 174</b>	<b>3 302 174</b>	-	<b>(495 415)</b>
<b>C. EXPENDITURE FROM DECENTRALIZED FUNDS</b>														
<u>UNESCO DECENTRALIZED FUNDS</u>														
Extra-budgetary funds	-	-	-	-	672 841	672 841	-	-	-	-	125 000	125 000	-	547 841
Regular Programme	-	-	-	-	130 000	130 000	-	-	-	-	50 000	50 000	-	80 000
Participation Programme	-	-	-	-	30 000	30 000	-	-	-	-	-	-	-	30 000
<b>TOTAL, DECENTRALIZED FUNDS</b>	-	-	-	-	<b>832 841</b>	<b>832 841</b>	-	-	-	-	<b>175 000</b>	<b>175 000</b>	-	<b>657 841</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	-	-	-	-	<b>3 639 600</b>	<b>3 639 600</b>	-	-	-	-	<b>3 477 174</b>	<b>3 477 174</b>	-	<b>162 426</b>
<b>GRAND TOTAL</b>	<b>7 525 000</b>	<b>2 442 000</b>	<b>9 967 000</b>	<b>100,00</b>	<b>9 608 410</b>	<b>19 575 410</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>8 674 764</b>	<b>17 758 118</b>	<b>883 646</b>	<b>933 646</b>

**TABLE 2**  
**UNESCO**  
**INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STABILIZATION RESERVE ACCOUNT**  
**STATEMENT OF INCOME AND EXPENDITURE FOR 2014**

(Estimated on 30/09/2014)

	US\$	Euros
<b>BALANCE BROUGHT FORWARD 1 JANUARY 2014</b>	6 726 057	4 876 391 <sup>1</sup>
<b>INCOME</b>		
Previous year's 5% payroll (2014)	256 796	189 002 <sup>2</sup>
Partial reimbursement for renovation of cafeteria	200 000	147 200
Interest gained Est. 2014	8 000	5 888
<b>TOTAL ESTIMATED INCOME</b>	<b>464 796</b>	<b>342 090</b>
<b>EXPENDITURE</b>		
Separation by Attrition	103 392	76 096
Termination of Service contracts	125 289	92 213
Voluntary separation Service Contracts	4 250	3 128
Additional voluntary separation Service Contracts, est.	400 000	294 400
<b>TOTAL ESTIMATED EXPENDITURE</b>	<b>632 931</b>	<b>465 837</b>
<b>EXCESS/(SHORTFALL) OF INCOME/EXPENDITURE</b>	<b>(168 135)</b>	<b>(123 747)</b>
<b>BALANCE AS AT 31 DECEMBER 2014</b>	<b>6 557 922</b>	<b>4 752 644</b> <sup>2</sup>

<sup>1</sup> U.N. rate of exchange used for 2013: US\$1 = € 0.725 (certified accounts)

<sup>2</sup> U.N. rate of exchange used, estimated average for 2014: US\$1 = € 0.736

## Administration Unit

The Administrative Unit supports the efficient delivery of IIEP's results to Member States by:

- Giving advice and support to IIEP staff on administrative, financial, budgetary and legal aspects of programme design and implementation;
- Controlling budget implementation and limiting IIEP exposure to risks;
- Contributing to efficient management practices; and
- Supporting management on HR planning, recruitment, performance management and career development.

The team also contributes to the sustainability of IIEP by:

- Supporting and contributing to risk management and to the safeguard of IIEP's autonomy;
- Ensuring that the Institute's accounts are maintained in compliance with the International Public Sector Accounting Standards (IPSAS) and with UNESCO's rules and regulations, and
- Safeguarding IIEP's assets

Amongst the priorities for 2014 were three projects affecting the **Treasury** function. The first one was the update of the current payment programme in 2014 to conform to the SEPA format (Single Euro Payment Area) to enable fast and secure transfers between bank accounts anywhere in the euro area. Treasury implemented the new programme and ensured a smooth transition. A second project was the introduction of prepaid cash cards in IIEP, an electronic payment solution to reduce the amount of cash handled for DSA payments in Paris. The project is well advanced with an implementation date planned for December 2014. Finally, the online payment system Sage has been replaced by a SAP based system, BCM (Banking Communications Module) which allows for a fast, efficient and risk-free treatment of payments.

Three training sessions addressed to IIEP staff were organized in 2014 on **Procurement and Contract Management**. The objective was to raise IIEP staff awareness on best practices and latest developments on procurement and contracts as these tools impact directly programme implementation. A new Business Application Portal, called DUO, will be implemented in January 2015, for contracts management and travel with an aim to increase efficiency, transparency and economy by updating current practices and streamlining processes.

### General Administration Expenditure for 2014

**G**eneral Administration expenditure includes the purchase and maintenance of equipment, furniture and supplies, building insurance and maintenance, utilities etc. The estimated expenditure for 2014 amounts to USD 545K in comparison with a foreseen budget of USD 563K and it is 10% lower than 2013 expenditure.

The 2014 budget for the Information Technology Unit was originally planned to renew IIEP's IT infrastructure and to purchase new software in addition to the maintenance of existing equipment. These projections could not materialize, mainly due to the cost reduction policy and restructuring process undergone during the past two years. The total expenditure is estimated at USD 100K compared to a budget of USD 153K. As a consequence, IIEP's IT infrastructure is progressively becoming outdated and a special effort will be required to reverse this situation in the next few years.

## Management of Premises

The Paris and Buenos Aires premises remain the property of the host governments. Both provide support for building maintenance.

In the Paris office, the renovation of the air conditioning system with a soundproof treatment was completed this summer; the system is installed and fully operational.

## Information Technology, Tools and Systems

One successful achievement of the year 2014 was the increase of IIEP's internet connection speed while lowering its cost. Another fruitful project that IIEP's IT team has collaborated this year, together with the company WhizeHive, was the implementation of a management solution for the online subscriptions for IIEP's courses.

## Human Resources Management

Human Resources Management remains of great importance to the Institute and requires particular attention following the restructuring which took place in 2013 and 2014. This restructuring exercise has been completed, except for one pending case to be settled in January 2015.

Human Resources planning has become a priority to accompany and support the implementation of IIEP's Medium-Term Strategy with the right staffing and expertise, through new hiring and continued development of staff skills.

The IIEP structure has been stabilized: IIEP leadership is now in place with the appointment of the new Director and of the new Finance and Administrative Officer. The vacant position for Deputy Director was also advertised in October 2014 and hiring is expected in the first quarter of 2015.

While staff costs were contained in 2014 until the Institute leadership had better visibility on 2014's financial situation, various recruitments have now been launched to ensure the delivery of IIEP's mandate and programmes. Higher than planned extra-budgetary activity resulted in the recruitment of two additional Programme Specialists to assure the Institute's capacity to implement all signed contracts and those in the pipeline.

As announced at the 52<sup>nd</sup> session of the Governing Board, the Administrative Unit in Paris has been reconfigured to comply with IOS 2013 recommendations. The Administration consisted of 20 posts in June 2013 and was brought down to 15. A Human Resources Officer and Assistant Budget Officer were hired. The recruitment of three other posts is still in progress to fill posts left vacant in the last twelve months; in the meantime short-term contracts are used.

In October 2013, the Pôle de Dakar was officially attached to IIEP in 2013, under the supervision of the Director of IIEP. The Pôle has been strengthened by the recruitment of the Coordinator and the Finance and Administrative Officer, putting them on firm footing for the new large Technical Vocational Education and Training (TVET) project.

In October 2014, IIEP Paris and Buenos Aires were composed of a total number of 74 staff members compared to 111 in 2013:

- 54 staff members working in the Paris office compared with 69 staff in 2013.
- 20 people working in the Buenos Aires office compared to 42 people in 2013. This difference is explained by the phasing out of the SSA contracts and the increased use of full and part-time consultants to meet temporary needs.

In 2014, the IIEP headcount totals 87 staff with the integration of the Pôle de Dakar team (13 staff on Project Appointment contracts).

**The workforce in Paris** is comprised of 29 Professional staff and 25 General Service staff. The decrease in staff compared to the same period in 2013, is due to the restructuring exercise, voluntary separations and staff reaching retirement age. The number of female staff (37) substantially exceeds the number of male staff (17), with 21 Professional female staff and 16 General Service staff. This marks an almost 5% increase in the proportion of female staff, mostly within professional ranks and due to male retirements and other departures rather than female hiring. Recruitment of 8 staff is in progress to hire the new profiles needed as per detail below.

**In IIEP Buenos Aires**, two staff members hold UNESCO Fixed-Term contracts funded by IIEP's regular budget (the Head of Office and the Administrative Assistant). The remaining 18 people have a local Service Contract and are remunerated by extrabudgetary funds. Out of the 20 people, the IBA Office counts 13 female including 7 professional and 7 male staff members. In 2013 the IBA Office was comprised of 32 female staff including 26 professional staff and 10 male staff members. The notable decrease in the number of staff members due to the phasing out of the SSA contract holders has primarily affected female professional staff, whose number decreased from 26 to 7.

**The Pôle de Dakar** staff is comprised of 13 staff, including one P5 Coordinator and 2 General Service staff (1 IT Assistant and 1 Admin Assistant), 4 female and 9 male staff members. An administrative section was created to support the team of Education Analysts and Experts. Pursuant to the signing of a large extrabudgetary agreement, the Pôle plans to recruit more staff in the coming months, mainly Professional staff, for a total workforce of 24 staff members by end 2015. Attention should be given to the identification and appointment of more female candidates.

Discussions continue with the Office of the Director General at UNESCO Headquarters to find an acceptable contractual modality to replace the current **IIEP Service Contracts**, with particular efforts to minimize disruptions to programme implementation. The Institute has made good progress in reducing the IIEP Service Contract holders from 35 in October 2013 to 22 in October 2014. Among the separated Service Contract holders, and in the framework of the restructuring exercise in Paris, five people were separated under mutually agreed separation schemes. The Institute expects a financial impact from these contractual conversions as advised by the Institute's lawyer and the latest negotiations with IIEP service contract holders which have taken place in 2014. However, the financial impact is not known at the time of writing this report.

The following appointments took place in 2014: 8 staff

Post	Grade	Contract type	Effective date
Director IIEP	D2	FT	Aug
Administrative & Finance Officer	P4	FT	Apr
Coordinator Pôle de Dakar	P5	PA	Oct
HR Officer	P3	PA	Aug
Assistant Programme Specialist (TC)	P2	PA	Jul
Administrator Pôle de Dakar	P2	PA	Jul
Assistant Budget Officer	P2	PA	Oct
IT Assistant	G4	PA	Jul

The following separations took place in 2014 in Paris: 16 staff

Post	Grade	Contract Type	Reason	Effective
Director	D2	FT	Retirement	Feb
Programme Specialist	P4	FT	Retirement	Mar
Programme Specialist	P4	FT	Restructuring	Sep
Programme Specialist	P3	SC	Restructuring	Feb
IT Manager	P3	SC	Agreed Separation	Oct
Asst Programme Specialist	P2	FT	Restructuring	Jul
Asst Finance Officer	P2	FT	Restructuring	Jul
Executive Officer	P2	SC	Agreed Separation	Sep
Asst Programme Specialist	P1	SC SACMEQ	Separation	Jun
Assistant Budget Officer	P1	SC	Agreed Separation	Feb
Publication Assistant	G6	FT	Restructuring	Jul
Programme Assistant	G5	SC	Restructuring	Feb
Machine Operator	G5	FT	Restructuring	Dec
Programme Assistant	G4	SC	Restructuring	Feb
Clerk	G3	SC	Agreed Separation	Apr
Caretaker	G1	SC	Change of contract	Jul

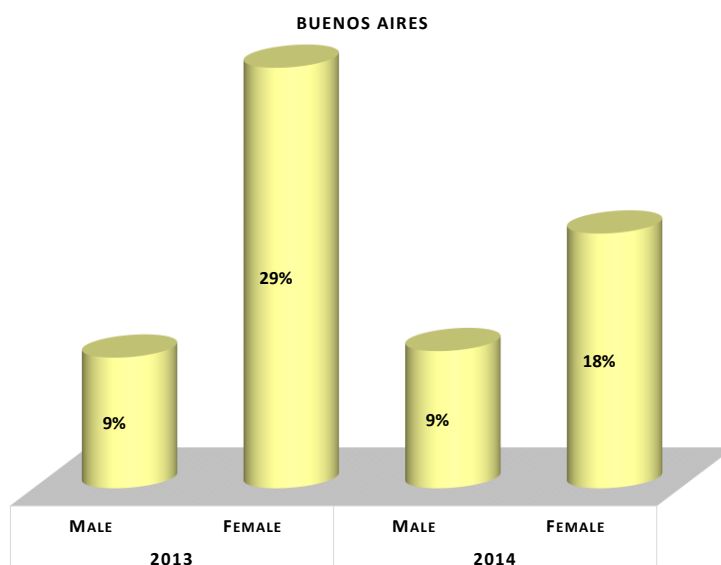
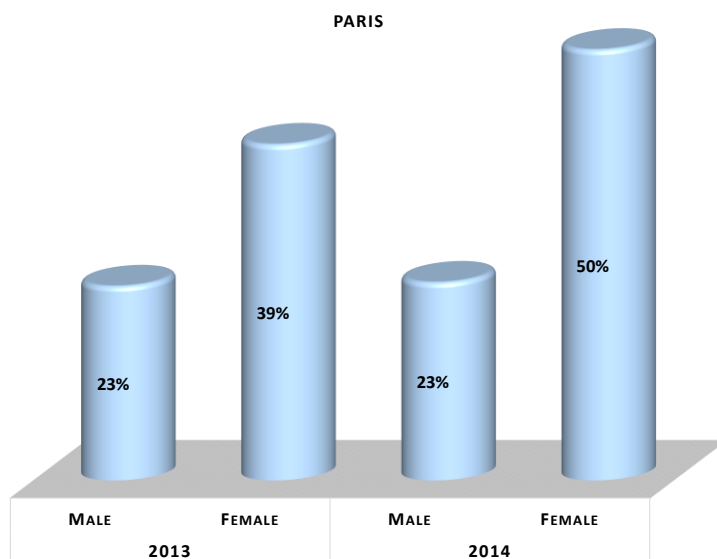
The following recruitments are in progress: 8 staff

Post	Grade	Contract Type	Comments
<b><i>IIEP Paris Office</i></b>			
Deputy Director	D1	FT	
Assistant Communications Officer	P2	PA	
IT Officer	P2	PA	Replacement of IT Manager - P3
Assistant Programme Specialist (R & D)	P1	PA	
Accounts Payable Assistant G6	G6	PA	
<b><i>IIEP Pôle de Dakar Office</i></b>			
Chief of Project - (TVET)	P4	PA	
Senior Education Analyst	P4	PA	
Finance Assistant G6 - Pôle de Dakar	G6	PA	

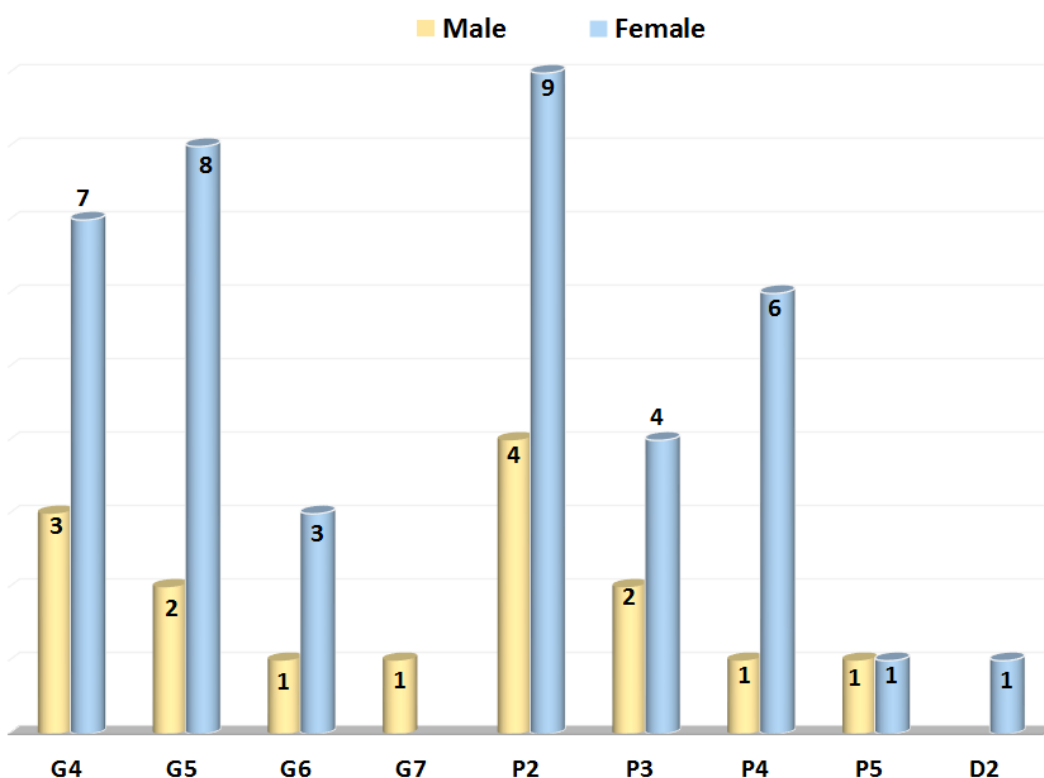


More information on the evolution of the personnel for both IIEP Paris and Buenos Aires Offices can be found in the human resources charts (pp. 24-27).

### Staff by Gender

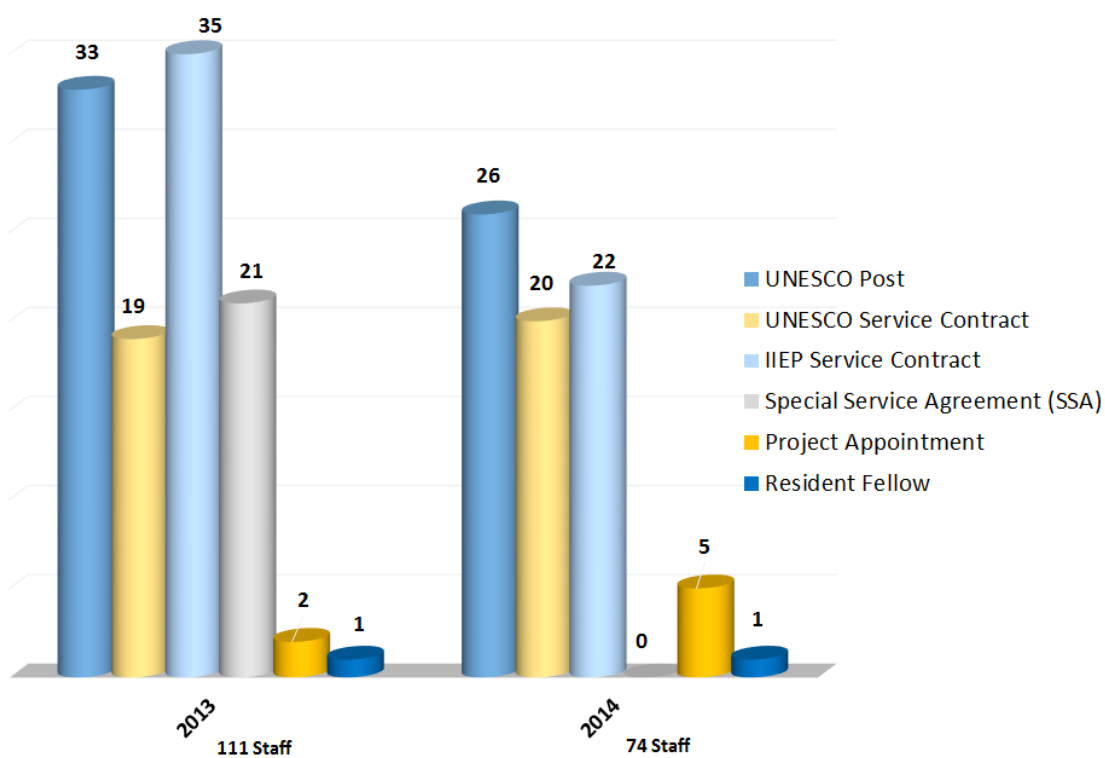


## Gender by Grade for Paris Office in 2014



## Posts by Category

IIEP Paris and Buenos Aires offices have several types of contractual arrangements with its personnel. The different posts by category can be seen in this graph.



## **Staff Development and Training**

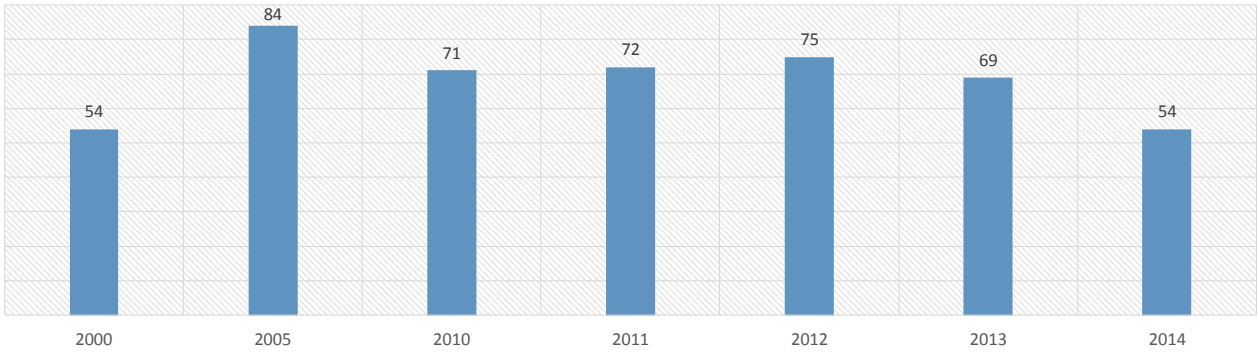
With the appointment of a Human Resources Officer in August 2014, mechanisms are set up to improve Human Resources management and planning.

Objectives for the biennium have been developed for all IIEP staff members, using the new performance evaluation tool introduced by UNESCO HQs in July 2014. Staff has been encouraged to capture their competency development plans in the new performance management tool. These training objectives will be collected and compiled to develop the staff training plan for the biennium. A sustainable and financially feasible staff development policy is in the process of being designed, as per the recommendations of UNESCO's Internal Oversight Service Review of IIEP (2013).

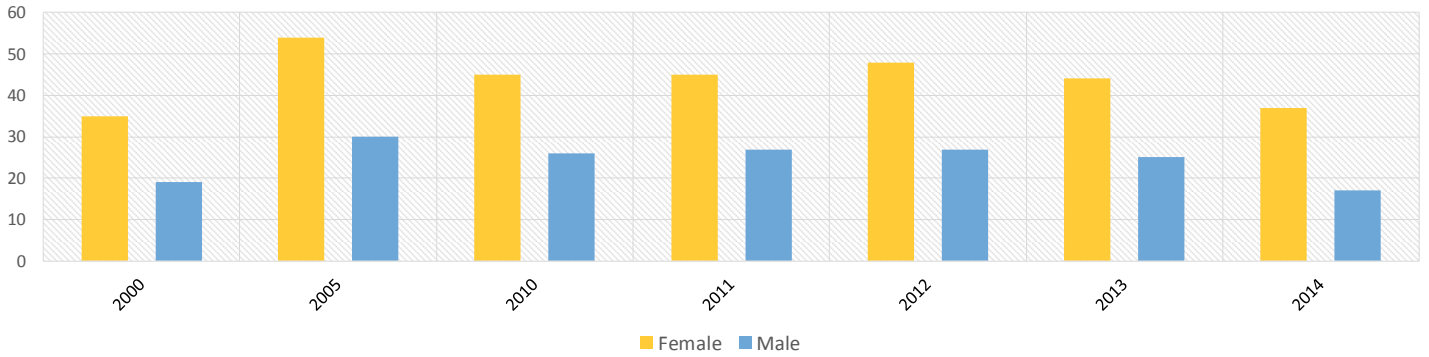
Staff members attended the following trainings in 2014:

- Assessment training Session (For the Teaching staff);
- An external training on the automation of the creation of a publishing catalogue (One Staff member of the Information Systems Team);
- An external training on Community Management (One staff member of the Information Systems Team);
- Study day at the ADBS - Association des professionnels de l'information et de la documentation- (One staff member of the Information Systems Team).

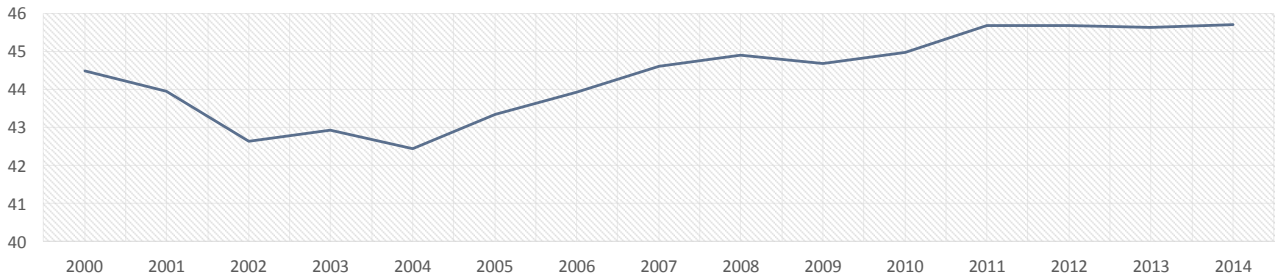
**Number of IIEP Paris Staff**



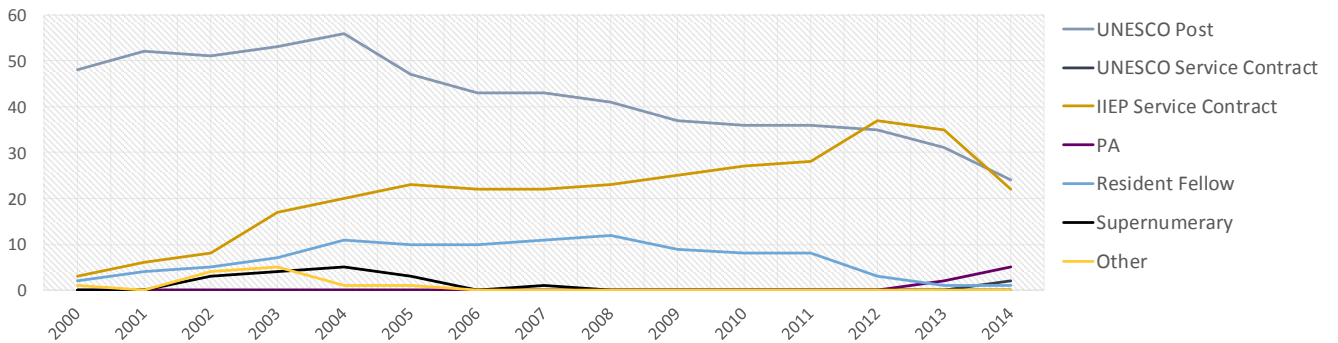
**IIEP Paris Staff by Gender**



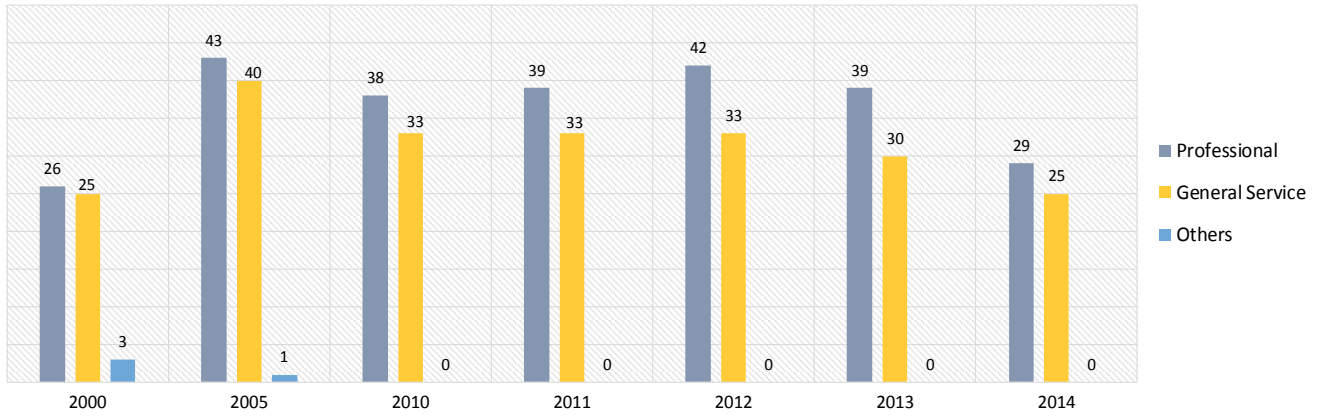
**Average Age for IIEP Paris**



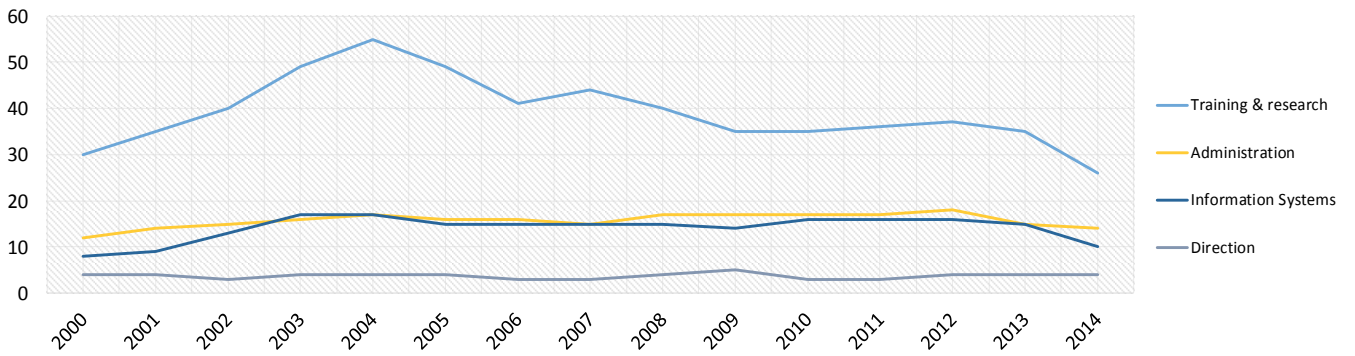
**IIEP Paris Staff by Type of Contracts**



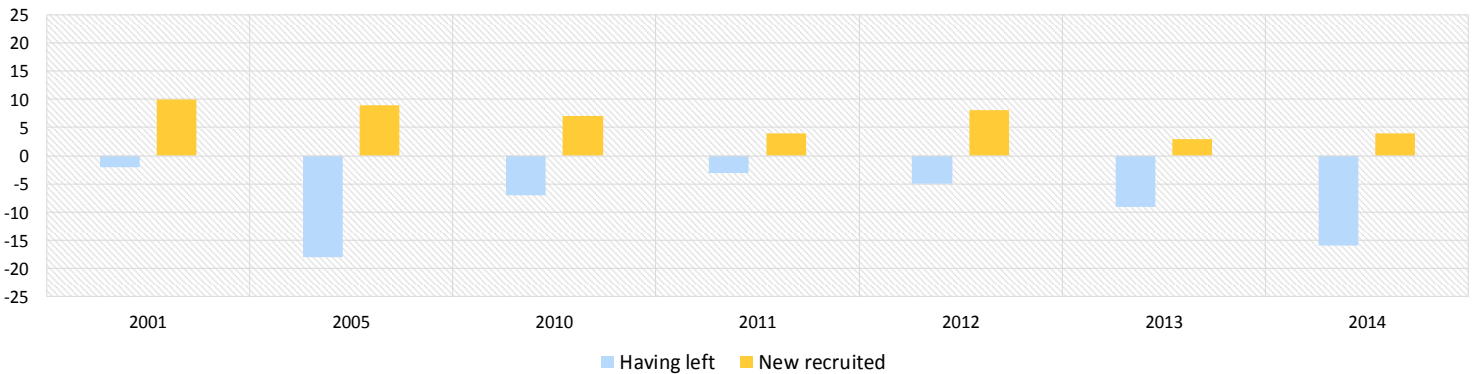
**IIEP Paris Staff by Post**



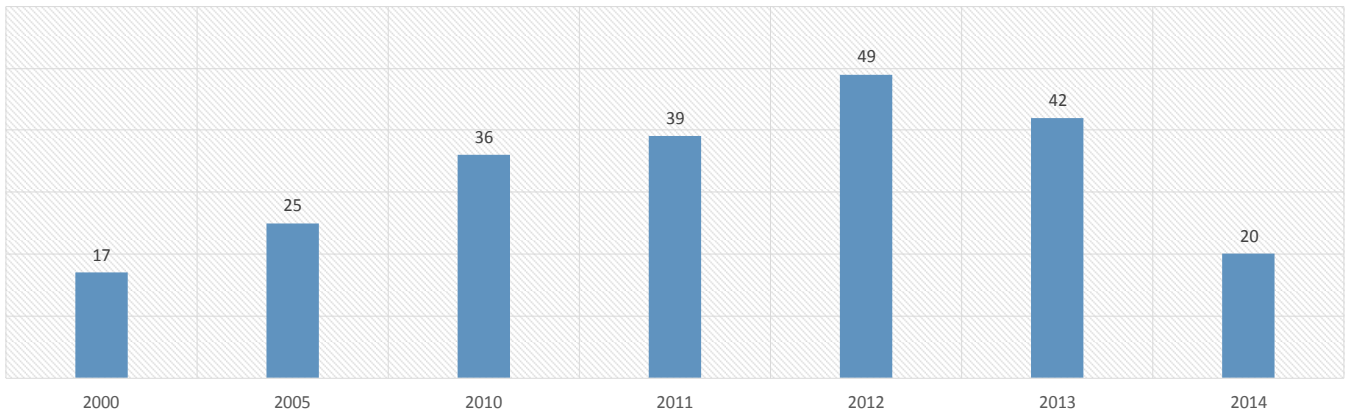
**IIEP Paris Staff by Function**



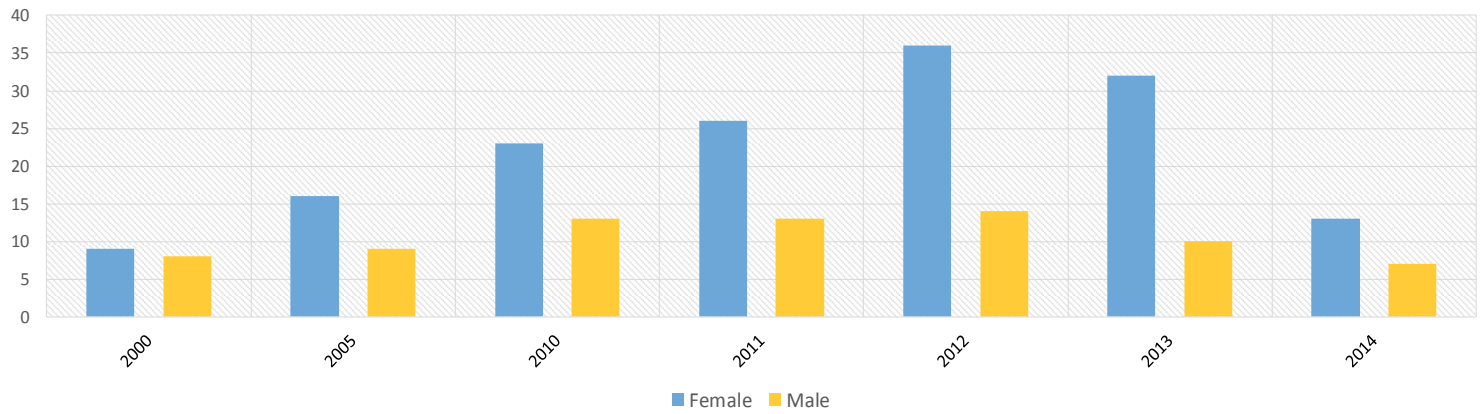
**IIEP Paris Departures and Recruitments**



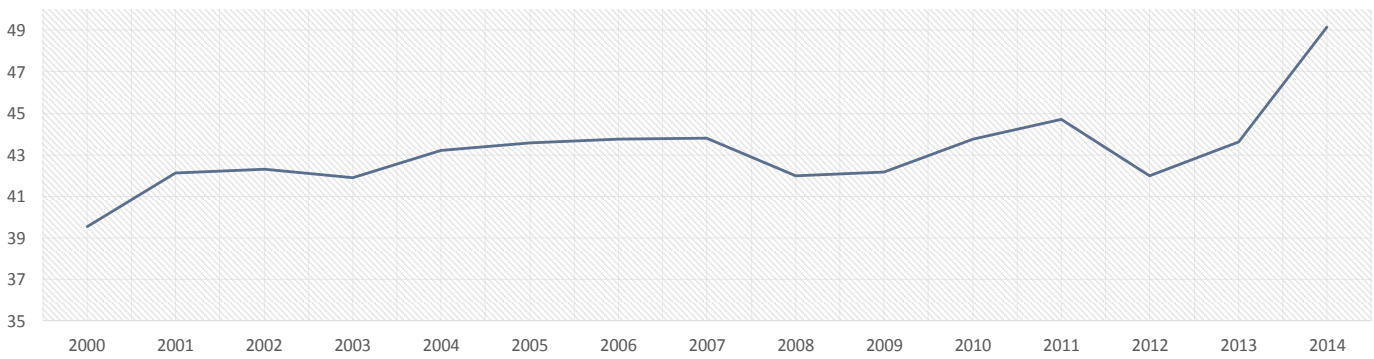
**Number of IIEP Buenos Aires Staff**



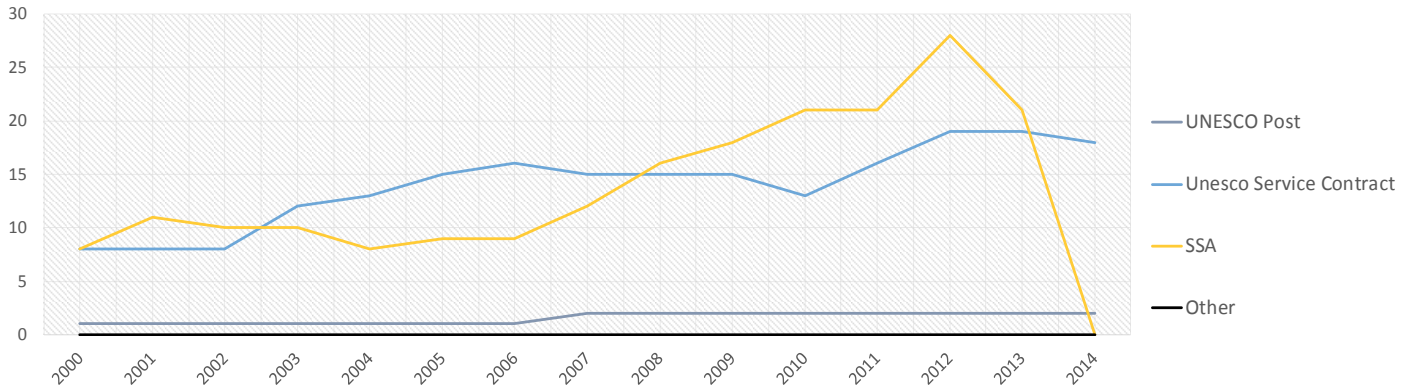
**IIEP Buenos Aires Staff by Gender**



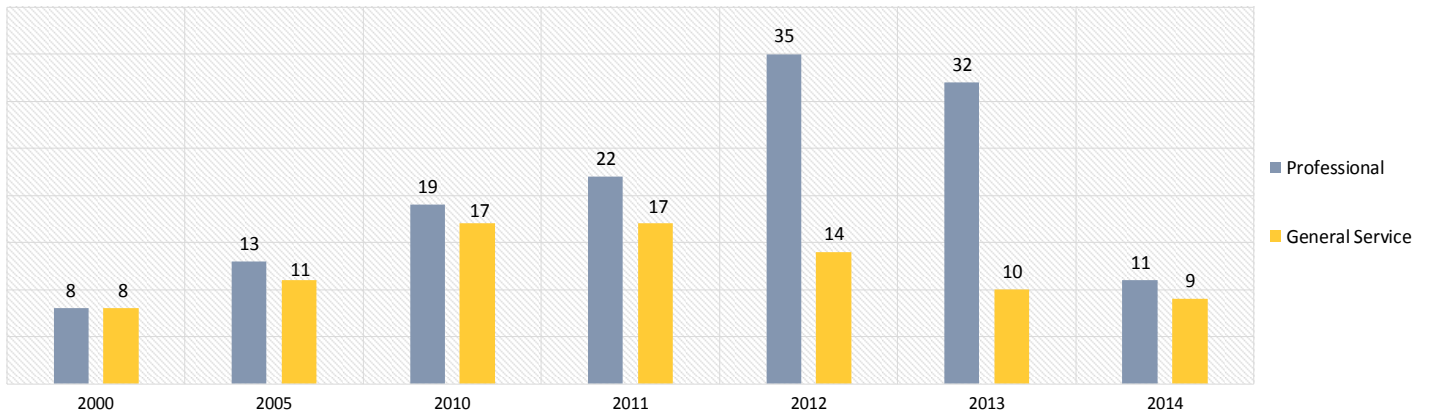
**Average Age for IIEP Buenos Aires**



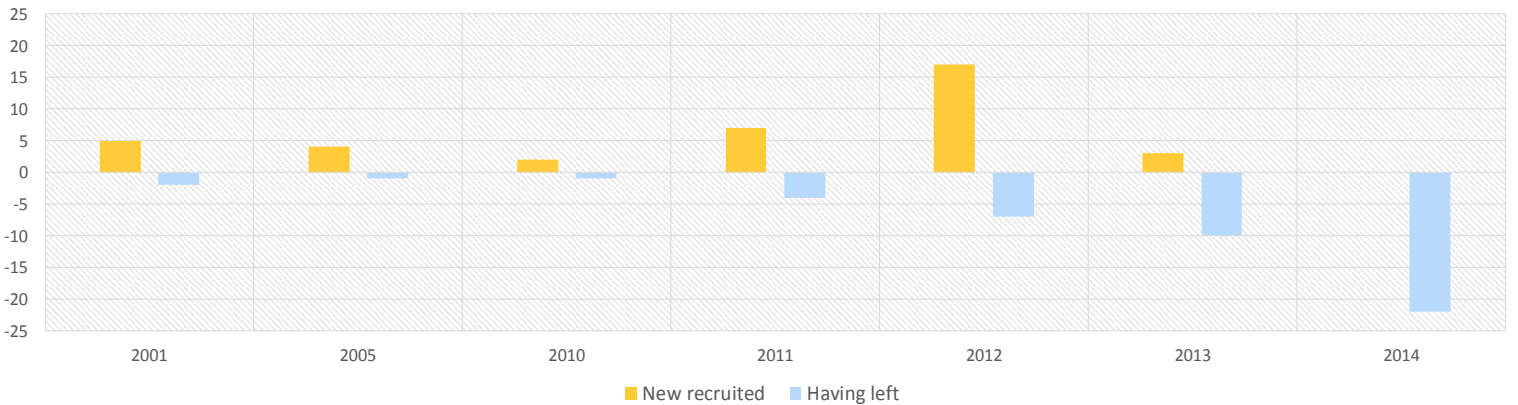
**IIEP Buenos Aires Staff by Type of Contracts**



**IIEP Buenos Aires Staff by Post**



**IIEP Buenos Aires Departures and Recruitments**



## 2014 Estimated Financial Resources and Expenditure for IIEP Pôle de Dakar

The estimated financial resources and expenditure for both the Regular and Extrabudgetary programmes of Pôle de Dakar (PDK) are shown in the *Statement of Resources and Expenditure for 2014* (pp. 30).

The IIEP Pôle de Dakar 2014 estimated income, for both Regular and Extrabudgetary programme, of USD 4 980K shows an increase of USD 2 196K compared to the original budget of USD 2 784K, mainly attributed to the signing of the Global Partnership for Education (GPE) project agreement and various projects to be implemented jointly with UNICEF.

The 2014 programme implementation expenditure for both the Regular and Extrabudgetary programmes is estimated at USD 2 239K compared to an original budget of USD 2 784K. The expected implementation of the programme has been affected by different factors. The recruitment of two key posts, the Pôle de Dakar's Coordinator and Administrative Officer took longer than expected. In addition, the delay in signing and starting some important projects (RESEN in Burkina Faso and Guinea-Bissau; the GPE GRA project on school profiles conducted jointly with UNICEF; etc.) had a direct impact in their execution plan. Most of these contracts are in the process of being implemented and both posts have been filled, allowing the team to better concentrate on the execution of the projects and activities of the Pôle.

In view of the foregoing, the Governing Board may wish to adopt the following Resolution revising the resources and expenditure:

### Resolution

The Governing Board,

**Having examined** the Report by the Director on the activities of the IIEP Pôle de Dakar in 2014 (Document 53 GB/4 – Part III),

**Taking note** of the expenditure for the Regular and Extrabudgetary Programmes, by appropriation line, and in view of the available financial resources for 2014,

**Resolves** that for the financial period 1 January to 31 December 2014, the total appropriation should amount to US\$ 2 238 851 to be financed by resources estimated at US\$ 4 979 582 as follows:

Appropriation Line	Amount in US\$
<b>I. Regular Programme</b>	
A. Employee benefit expenses	1 532 177
B. Consultants, external experts and mission	99 509
C. Supplies, consumables and other	147 196
D. Contracted services	205 866
<b>Sub-total I</b>	<b>1 984 749</b>
<b>II. Extrabudgetary Programme</b>	
E. Employee benefit expenses	126 688
F. Consultants, external experts and mission	38 368
H. Contracted services	89 046
<b>Sub-total II</b>	<b>254 102</b>
<b>Total Appropriation</b>	<b><u>2 238 851</u></b>



## Income and Other Resources

### I. Regular Programme

A. Voluntary Contributions		2 000 000
	<b>Sub-total</b>	<b>2 000 000</b>
B. Other Income		
Programme Support Funds		562 344
Income from training		16 899
Miscellaneous Income		4 788
	<b>Sub-total</b>	<b>584 031</b>
C. Other Resources		
Reserves & Fund Balances on 1 January, Regular Prog.		603 521
	<b>Sub-total</b>	<b>603 521</b>
	<b>Total Income I</b>	<b><u>3 187 552</u></b>

### II. Extrabudgetary Programme

D. Contracts		
Governments		122 074
Other		1 591 452
	<b>Sub-total</b>	<b>1 713 526</b>
E. Other Resources		
Reserves & Fund Balances on 1 January, Exb. Prog		78 504
	<b>Sub-total</b>	<b>78 504</b>
	<b>Total Income II</b>	<b><u>1 792 030</u></b>

**Grand Total Income and Other Resources, Regular & Extrabudgetary Programme**

**4 979 582**

**TABLE 1-2014**  
**IIEP PÔLE DE DAKAR**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR 2014**  
 (Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>				
Source	2014 Approved by PDK CO	Share %	2014 New Estimates	Share %
<b>INCOME</b>				
REGULAR PROGRAMME				
Regular Programme	1 851 864	78,37	2 000 000	46,54
Other income	75 000	3,17	584 031	13,59
<b>Total, Regular Programme</b>	<b>1 926 864</b>	<b>81,55</b>	<b>2 584 031</b>	<b>60,13</b>
EXTRABUDGETARY PROGRAMME				
Governments	193 000	8,17	122 074	2,84
Other	243 000	10,28	1 591 452	37,03
<b>Total, Extrabudgerary Programme</b>	<b>436 000</b>	<b>18,45</b>	<b>1 713 526</b>	<b>39,87</b>
<b>TOTAL INCOME</b>	<b>2 362 864</b>	<b>100,00</b>	<b>4 297 557</b>	<b>100,00</b>
<b>EXPENDITURE</b>				
REGULAR PROGRAMME				
	2 344 500	84,21	1 984 749	88,65
EXTRABUDGETARY PROGRAMME				
	439 500	15,79	254 102	11,35
<b>Total expenditure</b>	<b>2 784 000</b>	<b>100,00</b>	<b>2 238 851</b>	<b>100,00</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>(421 136)</b>		<b>2 058 707</b>	
<b>OTHER RESSOURCES</b>				
Reserves & Fund Balances on 1 January, Regular Prog. <sup>1</sup>	421 136	-	603 521	-
Reserves & Fund Balances on 1 January, Exb. Prog <sup>2</sup>	-	-	78 504	-
<b>TOTAL, OTHER RESOURCES</b>	<b>421 136</b>	<b>-</b>	<b>682 025</b>	<b>-</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS</b>	<b>-</b>	<b>-</b>	<b>2 740 732</b>	<b>-</b>

<sup>1</sup> Remaining balance from the French Agency for Development (AFD) contribution to PDK 2013 Regular Programme.

<sup>2</sup> Remaining balance from the French Ministry of Foreign Affairs (MAE) contribution to PDK 2013 Extrabudgetary Programme.

**SCHEDULE 1-2014**  
**IIEP PÔLE DE DAKAR ESTIMATED RESOURCES IN 2014**  
 (Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>					
Source	2014 Approved by PDK CO	Share %	2014 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>REGULAR PROGRAMME</b>					
<b>INCOME</b>					
Voluntary Contributions					
France	1 851 864	78,37	2 000 000	46,54	148 136
Total, Voluntary Contributions	1 851 864	78,37	2 000 000	46,54	148 136
OTHER INCOME					
Programme Support Funds	75 000	3,17	562 344	13,09	487 344
Income from training	-	-	16 899	0,39	16 899
Miscellaneous Income	-	-	4 788	0,11	4 788
TOTAL, OTHER INCOME	75 000	3,17	584 031	13,59	509 031
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>1 926 864</b>	<b>81,55</b>	<b>2 584 031</b>	<b>60,13</b>	<b>657 167</b>
<b>EXTRABUDGETARY INCOME</b>					
Governments					
Tchad	-	-	13 823	0,32	13 823
Mauritania	-	-	9 811	0,23	9 811
Burkina Faso	-	-	98 440	2,29	98 440
Others Governments	193 000	8,17	-	-	(193 000)
Total, Governments	193 000	8,17	122 074	2,84	(70 926)
Others					
PME/AMR	207 000	8,76	-	-	(207 000)
Global Partnership for Education (GPE)	-	-	592 137	13,78	592 137
World Bank	-	-	40 000	0,93	40 000
UNESCO projects	-	-	58 700	1,37	58 700
UNICEF	36 000	1,52	824 115	19,18	788 115
Various (Training course SAMES) <sup>1</sup>	-	-	76 500	1,78	76 500
Total, Others	243 000	10,28	1 591 452	37,03	1 348 452
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>436 000</b>	<b>18,45</b>	<b>1 713 526</b>	<b>72,52</b>	<b>1 277 526</b>
<b>TOTAL, INCOME, IIEP SPECIAL ACCOUNT</b>	<b>2 362 864</b>	<b>100,00</b>	<b>4 297 557</b>	<b>100,00</b>	<b>1 934 693</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Reserves & Fund Balances on 1 January, Regular Prog. <sup>2</sup>	421 136	-	603 521	-	182 385
Reserves & Fund Balances on 1 January, Exb. Prog. <sup>3</sup>	-	-	78 504	-	78 504
TOTAL, OTHER RESOURCES & RESERVES	421 136	-	682 025	-	260 889
<b>GRAND TOTAL</b>	<b>2 784 000</b>	<b>-</b>	<b>4 979 582</b>	<b>-</b>	<b>2 195 582</b>

<sup>1</sup> Training course in Sectoral Analysis and Management of the Education System (SAMES).

<sup>2</sup> Remaining balance from the French Agency for Development (AFD) contribution to PDK 2013 Regular Programme.

<sup>3</sup> Remaining balance from the French Ministry of Foreign Affairs (MAE) contribution to PDK 2013 Extrabudgetary Programme.

**SCHEDULE 2-2014**  
**IIEP PÔLE DE DAKAR ESTIMATED EXPENDITURE IN 2014**  
 (Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>					
Description	2014 Approved by PDK CO	Share %	2014 New Estimates	Share %	(Increase)/Decrease of (1) less (3) Amount
	(1)	(2)	(3)	(4)	(5)
<b>REGULAR PROGRAMME</b>					
Employee benefit expenses					
International & National staff	1 800 000	64,66	1 370 660	61,22	429 340
Other personnel cost	-	-	12 871	0,57	(12 871)
Staff mission cost	143 500	5,15	148 646	6,64	(5 146)
<b>TOTAL, Employee benefit expenses</b>	<b>1 943 500</b>	<b>69,81</b>	<b>1 532 177</b>	<b>68,44</b>	<b>411 323</b>
Consultants, external experts and mission cost					
Consultants	65 000	2,33	62 769	2,80	2 231
Delegates & external individuals missions	-	-	3 741	0,17	(3 741)
Other contract	-	-	33 000	1,47	(33 000)
<b>TOTAL, Consultants, external experts and mission</b>	<b>65 000</b>	<b>2,33</b>	<b>99 509</b>	<b>4,44</b>	<b>(34 509)</b>
Supplies, consumables and other					
Communication	5 000	0,18	8 643	0,39	(3 643)
Equipements	20 000	0,72	88 636	3,96	(68 636)
Utilities	50 000	1,80	9 857	0,44	40 143
Others suppliers	3 000	0,11	40 060	1,79	(37 060)
<b>TOTAL, Supplies, consumables and other</b>	<b>78 000</b>	<b>2,80</b>	<b>147 196</b>	<b>6,57</b>	<b>(69 196)</b>
Contracted services					
Contracted for research	10 000	0,36	-	-	10 000
Contracted seminars and meetings	116 000	4,17	109 406	4,89	6 594
Contracted document production	58 500	2,10	66 127	2,95	(7 627)
Other contracted services	73 500	2,64	30 333	1,35	43 167
<b>TOTAL, Contracted services</b>	<b>258 000</b>	<b>9,27</b>	<b>205 866</b>	<b>9,20</b>	<b>52 134</b>
<b>TOTAL, REGULAR PROGRAMME</b>	<b>2 344 500</b>	<b>84,21</b>	<b>1 984 749</b>	<b>88,65</b>	<b>359 751</b>
<b>EXTRABUDGETARY PROGRAMME</b>					
Employee benefit expenses					
International & National staff	-	-	91 769	4,10	(91 769)
Staff mission cost	173 500	6,23	34 919	1,56	138 581
<b>TOTAL, Employee benefit expenses</b>	<b>173 500</b>	<b>6,23</b>	<b>126 688</b>	<b>5,66</b>	<b>46 812</b>
Consultants, external experts and mission cost					
Consultants	101 000	3,63	38 368	1,71	62 632
Other contract	-	-	-	-	-
<b>TOTAL, Consultants, external experts and mission</b>	<b>101 000</b>	<b>3,63</b>	<b>38 368</b>	<b>1,71</b>	<b>62 632</b>
Contracted services					
Contracted for research	97 000	3,48	11 763	0,53	85 237
Contracted seminars and meetings	3 500	0,13	33 125	1,48	(29 625)
Contracted document production	58 000	2,08	44 158	1,97	13 842
Other contracted services	6 500	0,23	-	-	6 500
<b>TOTAL, Contracted services</b>	<b>165 000</b>	<b>5,93</b>	<b>89 046</b>	<b>3,98</b>	<b>75 954</b>
<b>TOTAL, EXTRABUDGETARY PROGRAMME</b>	<b>439 500</b>	<b>15,79</b>	<b>254 102</b>	<b>11,35</b>	<b>185 398</b>
<b>GRAND TOTAL</b>	<b>2 784 000</b>	<b>100,00</b>	<b>2 238 851</b>	<b>100,00</b>	<b>545 149</b>

## BUDGET PRESENTATION FOR THE YEAR 2015

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The IIEP Regular Programme will continue to be financed by the annual financial allocation from UNESCO, and by voluntary contributions from Member States and donors earmarked for IIEP core programme and activities. The Extrabudgetary programme will continue to be financed, through contracts, by voluntary contributions that are earmarked by the donor for specific projects or programme activities, at national, regional and global levels.

Resources for the Regular Programme finance IIEP Paris and IIEP Buenos Aires core programme and activities. The Extrabudgetary programme and other IIEP funds – Advanced Training Programme (Fellowships), Pôle de Dakar, International Working Group for Education (IWGE) and Staff Service Account (SSA) – are entirely financed by extrabudgetary resources.

**53 GB/4 – Part III Table 1-2015** provides estimates for the year ending 2015 within their appropriation lines and Short-Term Outcomes or Outputs for the year as framed by the new Medium-Term Strategy 2014 – 2017. Expenditure for the Extrabudgetary programme falls within the given Short-Term Outcomes or Outputs.

### Estimated Financial Resources and Expenditure

The estimated financial resources and expenditure are combined in the **Statement of Resources and Expenditure for 2015** (pp. 38) for both the Regular and Extrabudgetary programmes. The amounts are shown in current United States Dollars, the official currency, and in Euros, the currency of the host country, in which the largest part of expenditure is incurred. The average Euro/US dollar rate of exchange used for the Governing Board reports are US\$1= €0.736 for 2014 and US\$1= €0.746 for 2015. Detailed information on resources is provided in **Schedule 1-2015** (pp. 39 & 40) while **Schedule 2-2015** (pp. 41-43) provides the details for expenditure. These two schedules include the resources and expenditure in-kind as well as funds that are decentralized from UNESCO Headquarters.

### Financial Resources

#### 1. UNESCO Financial Allocation

The proposed UNESCO Financial allocation to IIEP for 2014 – 2015 will amount to USD 3 741 000, i.e. USD 1 870 500 per year.

#### 2. Voluntary Contributions

These contributions are for the core programme and activities. They have been estimated based on discussions with major donors who have in the previous years signed multi-year, biannual or annual arrangements. IIEP is currently seeking the renewal of Norway's and Sweden's agreements and seeking new ones.

### 3. Other Income

This category includes estimated staff costs recovery for projects and activities that will be carried out by IIEP staff through technical cooperation with Member States. It also includes the administrative support costs levied on extrabudgetary projects implemented and managed by IIEP and cost-recovery from the annual training programme. The cost-sharing and cost-recovery scheme will continue to be enhanced. These funds will continue to be used for programme backstopping and project generation.

### 4. Other resources

Other resources come from liquidation of previous years' obligations, thus increasing the carry forward reserves that are used to finance activities under the Regular programme. The level of liquidation is estimated at USD 70 000. Prior years' surpluses and reserves are also included since they pertain to the general fund and can be used for programming.

### 5. Extrabudgetary resources

The estimated resources for the Extrabudgetary programme amount to USD 9 469 287, corresponding to on-going projects and those that are certainly to be signed for 2015.

## Expenditure

The Regular Programme expenditure for 2015 has been estimated at USD 10 700 713 of which USD 8 088 988 relates to staff costs and USD 2 611 725 to programme activities.

The staff costs increase of 12,80% compared to 2014 is explained not only by the recruitment of vacant senior positions in 2015 to enhance the expertise required to ensure programme delivery but also by a change in the management of the **Staff fund**. In an effort to improve transparency and coherence in the management of resources of IIEP Paris it has been decided to budget and monitor all staff using one single pool, the Staff fund, independently of the type of contract held (Fixed Term, IIEP Service Contract, Project Appointment). This change will be accompanied by a review of the mechanism, closer monitoring and recording of staff and other cost recovery.

Full cost recovery is planned at 38% (USD 3 071 702) in 2015 compared to 34% (USD 2 407 186) in 2014, bringing staff costs to a net amount of USD 5 017 286 in 2015.

The table below shows the evolution of net staff costs from 2012:

Figures in USD'000s	2012	2013	2014	2015
	Actual	Actual	Estimate	Estimate
Total staff costs Reg. Programme	8 132	8 119	7 171	8 089
Cost recovery	2 014	1 844	2 407	3 072
Net staff costs	6 118	6 275	4 764	5 017
% recovery	25%	23%	34%	38%

In view of the foregoing, the Board may wish to adopt the following Appropriation Resolution.

The Governing Board,

**Having examined** the Draft Programme and Budget for 2015 contained in document 53 GB/4 – Part III, **Resolves** that,

### A. Regular Programme

(a) for the financial period 1 January to 31 December 2015, the total appropriation should amount to US\$ 10 700 713, to be financed by resources estimated at US\$ 12 398 514, hereby appropriated for the purpose indicated in the appropriation table as follows:

Appropriation Line	Amount in US\$
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	4 191 278
B. Knowledge Generation (line 2)	1 856 503
C. Outreach and Advocacy (line 3)	1 976 765
<b>Sub-total I</b>	<b>8 024 546</b>
II. Directorate and Administration	
D. Governing Board	308 490
E. Directorate	691 910
F. General Administration	1 298 548
Information technology	277 219
Staff development	100 000
<b>Sub-total II</b>	<b>2 676 167</b>
<b>Total Appropriation</b>	<b><u>10 700 713</u></b>

(b) The total appropriation voted in paragraph (a) above shall be financed by the funds allocated for the operation of the Institute and which are or shall be paid into (i) the Special Account set up by the Director-General of UNESCO in accordance with the relevant provisions of the Organization's Financial Regulations and with Article VIII, paragraphs 1 and 2 of the Statutes of the Institute, and (ii) the Stabilization Reserve Account set up on 1 July 1993 in accordance with Resolution 251 adopted by the Executive Committee of the Governing Board at its 28th session in June 1993, as follows:

Income and Other Resources	Amount in US\$
I. UNESCO Financial Allocation	1 870 500
II. Voluntary Contributions	5 739 894
<b>Sub-total I &amp; II</b>	<b>7 610 394</b>
III. Other Income	
Programme Support Funds	2 477 182
Income from training	592 520
Miscellaneous Income	2 000
<b>Sub-total III</b>	<b>3 071 702</b>
<b>Sub-total I, II &amp; III</b>	<b><u>10 682 096</u></b>
IV. Other Resources	
Liquidation of previous years' obligations	70 000
Transfer to Stabilization Reserve Account	(472 240)
Other adjustments to reserves and fund balances	(400 000)
Reserves and Fund Balances on 1 January	2 518 658
<b>Sub-total IV</b>	<b>1 716 418</b>
<b>Grand Total Regular Programme</b>	<b><u>12 398 514</u></b>

- (c) The Director is authorized to incur obligations during the financial period 1 January to 31 December 2015 up to the amount appropriated under (a) above.
- (d) The Director is authorized to accept and add to the appropriation approved under paragraph (a) above, subventions, contributions, grants, gifts or bequests, fees and miscellaneous income, taking into account the provisions of Article 3.2 of the Financial Regulations of the Special Account for UNESCO International Institute for Educational Planning (IIEP). The Director shall provide information on the amounts accepted to the Governing Board, in writing, at the session following such action.
- (e) The Director is authorized to make transfers between appropriation lines not exceeding 20 per cent of the total amount of the appropriation from which the funds are transferred.
- (f) The Director is authorized to make transfers between appropriation lines in excess of the percentage indicated in (e) above with the prior approval of the Governing Board.
- (g) In urgent and special circumstances, when an immediate action becomes imperative the Director may make transfers exceeding the percentage indicated in (e) above, but not exceeding the sum of US\$ 50 000, between appropriation lines, informing the Members of the Governing Board in writing, at the session following such action, of the details of the transfers and the reasons for them.
- (h) The Director is authorized, when the payment of expected funds is delayed for unforeseen reasons or circumstances, to transfer to programme costs the necessary funds from the Stabilization Reserve Account in order to ensure the continuation of programmes and projects, on the understanding that the amount so transferred be returned to the Account in the same financial period and/or, at the latest, during the ensuing two consecutive financial periods.



## A. Extrabudgetary Programme

**Takes note** that,

- (a) The Director is authorized to receive funds or assistance in kind from governments, international, regional or national organizations, governmental or non-governmental institutions and other bodies as well as from individuals, for the implementation of programmes, projects or other activities consistent with the aims, policies and activities of IIEP and of UNESCO, and to incur obligations for such activities in accordance with the Regulations of the Special Account of the IIEP and/or the Regulations and Rules of UNESCO and the agreements made with the donors.
- (b) The Director shall seek approval, in writing, from the Members of the Governing Board, for all projects exceeding the amount of US\$ 500 000, in accordance with the decision that was taken during the 47th Governing Board session.

**Resolves** that for the financial period 1 January to 31 December 2015, the total appropriation for the Extrabudgetary Programme should amount to US\$ 3 768 747 to be financed by resources estimated at US\$ 9 469 287.

Appropriation Line	Amount in US\$
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	4 366 598
B. Knowledge Generation (line 2)	1 825 845
C. Outreach and Advocacy (line 3)	218 014
<b>Sub-total I</b>	<b>6 410 457</b>
II. Directorate and Administration	
D. General Administration	177 103
<b>Sub-total II</b>	<b>177 103</b>
III. Programme Support Funds	
E. Programme Support Fund Interfund eliminations	(2 818 813)
<b>Sub-total III</b>	<b>(2 818 813)</b>
<b>Total Appropriation</b>	<b><u>3 768 747</u></b>
<b>Income and Other Resources</b>	
I. Contracts	
Governments	2 900 000
Other	3 413 716
France (IIEP building maintenance)	301 609
<b>Sub-total I</b>	<b>6 615 325</b>
II. Other Income	
Programme Support Fund Interfund eliminations	(2 818 813)
<b>Sub-total II</b>	<b>(2 818 813)</b>
<b>Total Income I &amp; II</b>	<b><u>3 796 512</u></b>
III. Other Resources	
Liquidation of previous years' obligations	50 000
Other adjustments to reserves and fund balances	400 000
Reserves and Fund Balances on 1 January	5 222 775
<b>Sub-total II</b>	<b>5 672 775</b>
<b>Grand Total Extrabudgetary Programme</b>	<b><u>9 469 287</u></b>

**TABLE 1-2015**  
**UNESCO INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR 2015**

Regular and Extrabudgetary Programmes	Estimated 2014				Estimated 2015				
	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Total in Euros*
<b>IIEP SPECIAL ACCOUNT</b>									
<b>INCOME</b>									
I. UNESCO Financial Allocation	1 870 500	-	-	1 870 500	1 870 500	-	-	1 870 500	1 395 393
II. Voluntary Contributions	5 835 036	-	-	5 835 036	5 739 894	-	-	5 739 894	4 281 961
III. Contracts									
Governments	-	3 937 541	(700 006)	3 237 535	-	2 900 000	(474 110)	2 425 890	1 809 714
Other	-	4 963 468	-	4 963 468	-	3 413 716	-	3 413 716	2 546 632
France (IIEP building maintenance)	-	310 345	-	310 345	-	301 609	-	301 609	225 000
<b>TOTAL, GENERAL INCOME</b>	<b>7 705 536</b>	<b>9 211 354</b>	<b>(700 006)</b>	<b>16 216 884</b>	<b>7 610 394</b>	<b>6 615 325</b>	<b>(474 110)</b>	<b>13 751 609</b>	<b>10 258 701</b>
IV. OTHER INCOME									
Programme Support Funds <sup>1</sup>	1 760 853	-	(1 437 287)	323 566	2 477 182	-	(2 122 183)	354 999	264 829
Annual Training Programme cost recovery <sup>2</sup>	644 333	-	(278 047)	366 286	592 520	-	(222 520)	370 000	276 020
Miscellaneous Income <sup>3</sup>	2 000	-	-	2 000	2 000	-	-	2 000	1 492
<b>TOTAL, OTHER INCOME</b>	<b>2 407 186</b>	<b>-</b>	<b>(1 715 334)</b>	<b>691 852</b>	<b>3 071 702</b>	<b>-</b>	<b>(2 344 703)</b>	<b>726 999</b>	<b>542 341</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>10 112 722</b>	<b>9 211 354</b>	<b>(2 415 340)</b>	<b>16 908 736</b>	<b>10 682 096</b>	<b>6 615 325</b>	<b>(2 818 813)</b>	<b>14 478 608</b>	<b>10 801 042</b>
<b>EXPENDITURE</b>									
<b>9th Medium-Term Strategy</b>									
I. PROGRAMME OPERATIONS									
Line 1: Integrated Capacity Development Strategy	3 599 955	5 025 773	(2 038 413)	6 587 315	4 191 278	4 366 598	(2 124 412)	6 433 464	4 799 364
Line 2: Knowledge Generation	1 579 219	2 183 609	(329 779)	3 433 049	1 856 503	1 825 845	(625 651)	3 056 697	2 280 296
Line 3: Outreach and Advocacy	1 747 556	157 405	(47 148)	1 857 813	1 976 765	218 014	(68 750)	2 126 029	1 586 018
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>6 926 730</b>	<b>7 366 787</b>	<b>(2 415 340)</b>	<b>11 878 177</b>	<b>8 024 546</b>	<b>6 410 457</b>	<b>(2 818 813)</b>	<b>11 616 190</b>	<b>8 665 678</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION									
Line 4.1 : Governing Board	256 610	-	-	256 610	308 490	-	-	308 490	230 134
Line 4.2 : Directorate	620 148	-	-	620 148	691 910	-	-	691 910	516 165
Line 4.3 : Administration									
General Administration	1 097 967	-	-	1 097 967	1 298 548	-	-	1 298 548	968 717
Information Technology	158 622	-	-	158 622	277 219	-	-	277 219	206 805
Staff development	23 277	-	-	23 277	100 000	-	-	100 000	74 600
Renovation of Building	-	226 105	-	226 105	-	126 103	-	126 103	94 073
Staff Service Account	-	38	-	38	-	1 000	-	1 000	746
Administrative support funds	-	20 000	-	20 000	-	50 000	-	50 000	37 300
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM.</b>	<b>2 156 624</b>	<b>246 143</b>	<b>-</b>	<b>2 402 767</b>	<b>2 676 167</b>	<b>177 103</b>	<b>-</b>	<b>2 853 270</b>	<b>2 128 539</b>
<b>TOTAL, EXPENDITURE I - II</b>	<b>9 083 354</b>	<b>7 612 930</b>	<b>(2 415 340)</b>	<b>14 280 944</b>	<b>10 700 713</b>	<b>6 587 560</b>	<b>(2 818 813)</b>	<b>14 469 460</b>	<b>10 794 217</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>1 029 368</b>	<b>1 598 424</b>	<b>-</b>	<b>2 627 792</b>	<b>(18 617)</b>	<b>27 765</b>	<b>-</b>	<b>9 148</b>	<b>6 825</b>
IV. OTHER RESOURCES & RESERVES									
Liquidation of previous years' obligations	118 182	90 477	-	208 659	70 000	50 000	-	120 000	89 520
Transfer to the Stabilization Reserve Account <sup>4</sup>	(256 796)	-	-	(256 796)	(269 636)	-	-	(269 636)	(201 148)
Trans. to the Stabilization Reserve Account <sup>5</sup>	(200 000)	-	-	(200 000)	(202 604)	-	-	(202 604)	(151 143)
Adjustments to reserves and Fund Balances <sup>6</sup>	(400 000)	400 000	-	-	(400 000)	400 000	-	-	-
Reserves & Fund Balances on 1 January	2 227 904	3 133 874	-	5 361 778	2 518 658	5 222 775	-	7 741 433	5 775 109
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>1 489 290</b>	<b>3 624 351</b>	<b>-</b>	<b>5 113 641</b>	<b>1 716 418</b>	<b>5 672 775</b>	<b>-</b>	<b>7 389 193</b>	<b>5 512 338</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>7</sup></b>	<b>2 518 658</b>	<b>5 222 775</b>	<b>-</b>	<b>7 741 433</b>	<b>1 697 801</b>	<b>5 700 540</b>	<b>-</b>	<b>7 398 341</b>	<b>5 519 163</b>

<sup>1</sup>Internal transfers from execution of the extrabudgetary: Administrative support costs, Staff costs recovery and other reimbursements, and consultancy services and other reimbursements from external partners during the year.

<sup>2</sup>Costs recovery from the annual training programme, and subscriptions from Distance education, Short course and Education Sector Planning participants.

<sup>3</sup>Including sales of publications, printshop reimbursements, bank interest, exchange rate adjustments and other reimbursements.

<sup>4</sup>5% previous year's UNESCO payroll.

<sup>5</sup>Partial reimbursement for the renovation of the cafeteria.

<sup>6</sup>IIEP Buenos Aires regular programme adjustments, PSF expenditure and others.

<sup>7</sup>Carry forward reserve which permits IIEP to commence the programme execution at the beginning of the year while waiting for contributions to be received.

\* Exchange rate of US dollar/euro : 2014 US\$1 = €0,736; Estimated 2015 US\$1 = €0,746 (estimates as of 30/09/14).

**SCHEDULE 1-2015. IIEP ESTIMATED RESOURCES IN 2015**  
(Expressed in current United States Dollars)  
(Page 1 of 2)

**Regular and Extrabudgetary Programmes**

Source	2014 Estimated	Share %	2015 Estimated	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 870 500	11,06	1 870 500	12,92	-
II. Voluntary Contributions					
Argentina	142 558	0,84	142 558	0,98	-
India	10 000	0,06	10 000	0,07	-
Norway	3 191 208	18,87	3 179 774	21,96	(11 434)
Sweden	859 599	5,08	828 615	5,72	(30 984)
Switzerland	1 631 671	9,65	1 578 947	10,91	(52 724)
Total, Voluntary Contributions	5 835 036	34,51	5 739 894	39,64	(95 142)
<b>TOTAL, I &amp; II</b>	<b>7 705 536</b>	<b>45,57</b>	<b>7 610 394</b>	<b>52,56</b>	<b>(95 142)</b>
III. OTHER INCOME					
Programme Support Funds	1 760 853	10,41	2 477 182	17,11	716 329
Income from training	644 333	3,81	592 520	4,09	(51 813)
Miscellaneous Income	2 000	0,01	2 000	0,01	-
<b>TOTAL, OTHER INCOME</b>	<b>2 407 186</b>	<b>14,24</b>	<b>3 071 702</b>	<b>21,22</b>	<b>664 516</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>10 112 722</b>	<b>59,81</b>	<b>10 682 096</b>	<b>73,78</b>	<b>569 374</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
Contracts - Governments					
Angola	396 000	2,34	-	-	(396 000)
Argentina (Federal Government)	1 349 655	7,98	1 500 000	10,36	150 345
Cambodia	635 625	3,76	600 000	4,14	(35 625)
Denmark (DANIDA)	916 989	5,42	-	-	(916 989)
Finland	275 482	1,63	-	-	(275 482)
Germany (GIZ)	185 148	1,09	-	-	(185 148)
Namibia	39 437	0,23	-	-	(39 437)
Netherlands (SACMEQ)	68 645	0,41	-	-	(68 645)
Sweden (SIDA)	-	-	800 000	5,53	800 000
Uruguay	70 560	0,42	-	-	(70 560)
Total, Contracts - Governments	3 937 541	23,29	2 900 000	20,03	(1 037 541)
Contracts - Others					
Aerolinas Argentina	30 499	0,18	-	-	(30 499)
CLADE	7 000	0,04	-	-	(7 000)
The German Academic Exchange Service (DAAD)	47 716	0,28	-	-	(47 716)
Protect Education in Insecurity & Conflict Program (EAA-PEIC)	572 549	3,39	500 000	3,45	(72 549)
European Commission	-	-	171 537	1,18	171 537
Foundation ARCOR	6 158	0,04	-	-	(6 158)
Foundation Compromiso	3 571	0,02	-	-	(3 571)
Global Partnership for Education (GPE)	859 378	5,08	611 589	4,22	(247 789)
Hewlett Foundation	67 800	0,40	-	-	(67 800)
INTEL	100 000	0,59	-	-	(100 000)
Instituto Nacional para la Evaluación de la Educación (INEE)	144 211	0,85	-	-	(144 211)
JP Morgan Chase Foundation	401 618	2,38	-	-	(401 618)
MacArthur Foundation	150 000	0,89	-	-	(150 000)
Master Card Foundation	50 000	0,30	-	-	(50 000)
Mott MacDonald	-	-	465 000	3,21	465 000
Organization Iberico-American States (OEI)	85 074	0,50	-	-	(85 074)

**SCHEDULE 1-2015. IIEP ESTIMATED RESOURCES IN 2015**  
(Expressed in current United States Dollars)  
(Page 2 of 2)

**Regular and Extrabudgetary Programmes**

Source	2014 Estimated	Share %	2015 Estimated	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
Organisation Internationale de la Francophonie (OIF)	38 239	0,23	-	-	(38 239)
Plan International	65 133	0,39	-	-	(65 133)
P4LP (Planning for Learning Portal)	130 000	0,77	-	-	(130 000)
SAMSUNG Argentina	85 214	0,50	-	-	(85 214)
Universidad de Guadalajara	50 850	0,30	-	-	(50 850)
UNESCO	247 307	1,46	120 000	0,83	(127 307)
UNICEF	476 353	2,82	325 000	2,24	(151 353)
UNRWA	29 339	0,17	-	-	(29 339)
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	547 688	3,24	678 480	4,69	130 792
Annual Training Program (Fellowships IBA)	60 000	0,35	60 000	0,41	-
Staff Service Account	7 765	0,05	8 000	0,06	235
Other Extrabudgetary Interfunds	700 006	4,14	474 110	3,27	(225 896)
<b>Total, Contracts - Others</b>	<b>4 963 468</b>	<b>29,35</b>	<b>3 413 716</b>	<b>23,58</b>	<b>(1 519 253)</b>
France (IIEP building maintenance)	310 345	1,84	301 609	2,08	(8 736)
<b>TOTAL, CONTRACTS</b>	<b>9 211 354</b>	<b>54,48</b>	<b>6 615 325</b>	<b>45,69</b>	<b>(2 565 530)</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Funds	(641 527)	- 3,79	(747 376)	- 5,16	(105 849)
Staff costs recovery & other	(1 773 813)	- 10,49	(2 071 437)	- 14,31	(297 624)
<b>Total, Elimination - PSF</b>	<b>(2 415 340)</b>	<b>- 14,28</b>	<b>(2 818 813)</b>	<b>- 19,47</b>	<b>(403 473)</b>
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>6 796 014</b>	<b>40,19</b>	<b>3 796 512</b>	<b>26,22</b>	<b>(2 999 502)</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>16 908 736</b>	<b>100,00</b>	<b>14 478 608</b>	<b>100,00</b>	<b>(2 430 128)</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	118 182	-	70 000	-	(48 182)
Liquidation of previous years' obligations, Exb. Prog.	90 477	-	50 000	-	(40 477)
Transfer to Stabilization Reserve Account	(256 796)	-	(269 636)	-	(12 840)
Transfer to Stabilization Reserve Account	(200 000)	-	(202 604)	-	(2 604)
Reserves & Fund Balances on 1 January, Regular Prog.	2 227 904	-	2 518 658	-	290 754
Reserves & Fund Balances on 1 January, Exb. Prog.	3 133 874	-	5 222 775	-	2 088 901
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>5 113 641</b>	<b>-</b>	<b>7 389 193</b>	<b>-</b>	<b>2 275 552</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>22 022 377</b>	<b>-</b>	<b>21 867 801</b>	<b>-</b>	<b>(154 576)</b>
<b>C. IN-KIND CONTRIBUTIONS</b>					
<b>I. PHYSICAL FACILITIES</b>					
Rental for the IIEP building/Paris	1 902 174	57,60	1 876 676	57,27	(25 498)
Rental for the IIEP building/Buenos Aires	1 400 000	42,40	1 400 000	42,73	-
<b>TOTAL, PHYSICAL FACILITIES</b>	<b>3 302 174</b>	<b>100,00</b>	<b>3 276 676</b>	<b>100,00</b>	<b>(25 498)</b>
<b>D. RESOURCES DECENTRALIZED TO IIEP</b>					
<b>I. UNESCO DECENTRALIZED FUNDS</b>					
Funds-in-Trust	125 000	71,43	190 000	50,67	65 000
Regular Programme	50 000	28,57	185 000	49,33	135 000
<b>TOTAL, DECENTRALIZED FUNDS</b>	<b>175 000</b>	<b>100,00</b>	<b>375 000</b>	<b>100,00</b>	<b>200 000</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	<b>3 477 174</b>	<b>100,00</b>	<b>3 651 676</b>	<b>100,00</b>	<b>174 502</b>
<b>GRAND TOTAL</b>	<b>25 499 551</b>	<b>100,00</b>	<b>25 519 477</b>	<b>100,00</b>	<b>19 926</b>

**SCHEDULE 2-2015. IIEP ESTIMATED EXPENDITURE IN 2015**

(Expressed in current United States Dollars)

(Page 1 of 3)

Regular and Extrabudgetary Programmes	Estimated 2014						Estimated 2015					
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.	
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total
<b>A. IIEP SPECIAL ACCOUNT</b>												
<b>I. PROGRAMME OPERATIONS</b>												
<b>1. INTEGRATED CAPACITY DEVELOPMENT STRATEGY (Line 1)</b>												
Training	1 889 744	192 124	<b>2 081 868</b>	22,92	948 703 <sup>1</sup>	3 030 571	2 143 988	322 000	<b>2 465 988</b>	23,05	1 058 305 <sup>1</sup>	3 524 293
Technical cooperation	1 390 861	-	<b>1 390 861</b>	15,31	1 395 842 <sup>2</sup>	2 786 703	1 577 986	-	<b>1 577 986</b>	14,75	1 961 905 <sup>2</sup>	3 539 891
IIEP Buenos Aires	92 226	35 000	<b>127 226</b>	1,40	2 681 228	2 808 454	86 529	60 775	<b>147 304</b>	1,38	1 346 388	1 493 692
<b>TOTAL, INTEGRATED CAP. DEV'T STRATEGY</b>	<b>3 372 831</b>	<b>227 124</b>	<b>3 599 955</b>	<b>39,63</b>	<b>5 025 773</b>	<b>8 625 728</b>	<b>3 808 503</b>	<b>382 775</b>	<b>4 191 278</b>	<b>39,17</b>	<b>4 366 598</b>	<b>8 557 876</b>
<b>2. KNOWLEDGE GENERATION (Line 2)</b>												
Foresight	167 895	12 789	<b>180 684</b>	1,99	14 730	195 414	190 484	37 500	<b>227 984</b>	2,13	15 936	243 920
Reduced social inequalities, particularly gender inequality	148 188	9 837	<b>158 025</b>	1,74	36 500	194 525	168 125	15 000	<b>183 125</b>	1,71	57 255	240 380
Improved cognitive and non-cognitive learning outcomes	362 188	-	<b>362 188</b>	3,99	728 977 <sup>3</sup>	1 091 165	410 916	23 000	<b>433 916</b>	4,06	718 423 <sup>3</sup>	1 152 339
Governance and accountability	541 426	183 729	<b>725 155</b>	7,98	342 674 <sup>4</sup>	1 067 829	614 269	196 300	<b>810 569</b>	7,57	376 148 <sup>4</sup>	1 186 717
Resilience of education systems	89 309	9 333	<b>98 642</b>	1,09	453 514	552 156	101 325	47 500	<b>148 825</b>	1,39	305 863	454 688
IIEP Buenos Aires	39 525	15 000	<b>54 525</b>	0,60	607 214	661 739	37 084	15 000	<b>52 084</b>	0,49	352 220	404 304
<b>TOTAL, KNOWLEDGE GENERATION</b>	<b>1 348 531</b>	<b>230 688</b>	<b>1 579 219</b>	<b>17,39</b>	<b>2 183 609</b>	<b>3 762 828</b>	<b>1 522 203</b>	<b>334 300</b>	<b>1 856 503</b>	<b>17,35</b>	<b>1 825 845</b>	<b>3 682 348</b>
<b>3. OUTREACH AND ADVOCACY (Line 3)</b>												
Institutional knowledge management	759 194	404 760	<b>1 163 954</b>	12,81	38 238	1 202 192	861 335	447 100	<b>1 308 435</b>	12,23	16 175	1 324 610
Partnerships and cooperation	310 594	124 099	<b>434 693</b>	4,79	48 374	483 067	352 380	170 000	<b>522 380</b>	4,88	167 968	690 348
IIEP Buenos Aires	47 909	101 000	<b>148 909</b>	1,64	70 793	219 702	44 950	101 000	<b>145 950</b>	1,36	33 871	179 821
<b>TOTAL, OUTREACH AND ADVOCACY</b>	<b>1 117 697</b>	<b>629 859</b>	<b>1 747 556</b>	<b>19,24</b>	<b>157 405</b>	<b>1 904 961</b>	<b>1 258 665</b>	<b>718 100</b>	<b>1 976 765</b>	<b>18,47</b>	<b>218 014</b>	<b>2 194 779</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>5 839 059</b>	<b>1 087 671</b>	<b>6 926 730</b>	<b>76,26</b>	<b>7 366 787</b>	<b>14 293 517</b>	<b>6 589 371</b>	<b>1 435 175</b>	<b>8 024 546</b>	<b>74,99</b>	<b>6 410 457</b>	<b>14 435 003</b>

<sup>1</sup> Advanced Training Programme, Short course and Education Sector Planning participants Education projects    <sup>2</sup> Technical assistance projects in various countries    <sup>3</sup> Including SACMEQ    <sup>4</sup> including Global Partnership for

**SCHEDULE 2-2015. IIEP ESTIMATED EXPENDITURE IN 2015**

(Expressed in current United States Dollars)

(Page 2 of 3)

Regular and Extrabudgetary Programmes	Estimated 2014						Estimated 2015					
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.	
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>				-								
<b>1. GOV. BOARD &amp; DIRECTORATE</b>				-								
Governing Board	176 610	80 000	<b>256 610</b>	2,83	-	256 610	198 490	110 000	<b>308 490</b>	2,88	-	308 490
Directorate/Monitoring and Evaluation	543 492	76 656	<b>620 148</b>	6,83	-	620 148	611 910	80 000	<b>691 910</b>	6,47	-	691 910
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>720 102</b>	<b>156 656</b>	<b>876 758</b>	9,65	-	876 758	<b>810 400</b>	<b>190 000</b>	<b>1 000 400</b>	9,35	-	1 000 400
<b>2. ADMINISTRATION</b>				-								
General Administration	552 736	545 231	<b>1 097 967</b>	12,09	-	1 097 967	622 398	676 150	<b>1 298 548</b>	12,14	-	1 298 548
Institutional Information Technology	58 895	99 727	<b>158 622</b>	1,75	-	158 622	66 819	210 400	<b>277 219</b>	2,59	-	277 219
Staff development	-	23 277	<b>23 277</b>	0,26	-	23 277	-	100 000	<b>100 000</b>	0,93	-	100 000
Renovation of building	-	-	-	-	226 105 <sup>5</sup>	226 105	-	-	-	-	126 103 <sup>5</sup>	126 103
Staff Service Account	-	-	-	-	38	38	-	-	-	-	1 000	1 000
Administrative support funds	-	-	-	-	20 000	20 000	-	-	-	-	50 000	50 000
<b>TOTAL, ADMINISTRATION</b>	<b>611 631</b>	<b>668 235</b>	<b>1 279 866</b>	14,09	246 143	1 526 009	<b>689 217</b>	<b>986 550</b>	<b>1 675 767</b>	15,66	177 103	1 852 870
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>1 331 733</b>	<b>824 891</b>	<b>2 156 624</b>	23,74	246 143	<b>2 402 767</b>	<b>1 499 617</b>	<b>1 176 550</b>	<b>2 676 167</b>	25,01	177 103	<b>2 853 270</b>
<b>TOTAL EXPENDITURE I &amp; II</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>7 612 930</b>	<b>16 696 284</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>6 587 560</b>	<b>17 288 273</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>												
Administrative Support Costs	-	-	-	-	(641 527)	(641 527)	-	-	-	-	(747 376)	(747 376)
Staff costs recovery & other	-	-	-	-	(1 773 813)	(1 773 813)	-	-	-	-	(2 071 437)	(2 071 437)
Total, Elimination - PSF	-	-	-	-	(2 415 340)	(2 415 340)	-	-	-	-	(2 818 813)	(2 818 813)
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>5 197 590</b>	<b>14 280 944</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>3 768 747</b>	<b>14 469 460</b>

<sup>5</sup> Expenses for maintenance of premises

**SCHEDULE 2-2015. IIEP ESTIMATED EXPENDITURE IN 2015**  
 (Expressed in current United States Dollars)  
 (Page 3 of 3)

Regular and Extrabudgetary Programmes	Estimated 2014						Estimated 2015					
	Regular Programme		Share		Extrabudg.		Regular Programme		Share		Extrabudg.	
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total
<b>B. IN-KIND EXPENDITURE</b>												
<u>PHYSICAL FACILITIES</u>												
Rental for the IIEP/Paris building	-	-	-	-	1 902 174	1 902 174	-	-	-	-	1 876 676	1 876 676
Rental for the IIEP/BA building	-	-	-	-	1 400 000	1 400 000	-	-	-	-	1 400 000	1 400 000
<b>TOTAL, PHYSICAL FACILITIES</b>	-	-	-	-	3 302 174	3 302 174	-	-	-	-	3 276 676	3 276 676
<b>C. EXPENDITURE FROM DECENTRALIZED FUNDS</b>												
<u>UNESCO DECENTRALIZED FUNDS</u>												
Extra-budgetary funds	-	-	-	-	125 000	125 000	-	-	-	-	190 000	190 000
Regular Programme	-	-	-	-	50 000	50 000	-	-	-	-	185 000	185 000
<b>TOTAL, DECENTRALIZED FUNDS</b>	-	-	-	-	175 000	175 000	-	-	-	-	375 000	375 000
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	-	-	-	-	3 477 174	3 477 174	-	-	-	-	3 651 676	3 651 676
<b>GRAND TOTAL</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>8 674 764</b>	<b>17 758 118</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>7 420 423</b>	<b>18 121 136</b>

# Administration Unit

## 2015 Budget

The proposed budget for general administration and information technology for 2015 is itemized as follows:

<b>General Administration</b>		<b>Amount in US\$</b>
<b>Expenditure types</b>		
CONTRACTS	Insurance	35 000
	Consultants and missions	25 000
	Sub-total Contracts	<u>60 000</u>
TRAINING	Interns	10 000
MISCELLANEOUS	Communications, hosp., utilities and others	283 500
EQUIPMENT	Purchase furniture & equipment, building maintenance and supplies	322 650
	<b>TOTAL</b>	<b><u>676 150</u></b>
<b>Information Technology</b>		
EQUIPMENT	Computers/hardware (purchase & maintenance)	100 400
	Software (purchases & licence costs)	50 000
	Sub-total Equipment	<u>150 400</u>
SOFTWARE DEVELOPMENT	TEP	50 000
MISCELLANEOUS	Consumables	10 000
	<b>TOTAL</b>	<b><u>210 400</u></b>
<b>Staff development</b>		
CONTRACTS	Consultants	100 000
	<b>TOTAL</b>	<b><u>100 000</u></b>

## Finance and Budget

The Administration will work closely with the Director's office on the design and elaboration of an extrabudgetary process, from prospect to implementation. The plan is to continue to support the programme by improving the extrabudgetary projects monitoring process. In addition, a new mechanism will be put in place for the optimal and timely recovery of staff time.



## **Human Resources Management**

With the appointment of a Human Resources Officer in August 2014, mechanisms are set to improve Human Resources management and planning.

Objectives for the biennium have been developed for all IIEP staff members, using the new performance evaluation tool, My Talent, introduced by UNESCO HQs. All staff members were required to establish a competency development plan. The training objectives will be collected and consolidated to develop the IIEP staff training plan. Measures are being implemented to ensure that this training plan is carried out in 2015.

Support will be provided to management for the review of HR needs of the IIEP, through the analysis of recruitment and career development needs. In that respect, Job descriptions will be updated to ensure completeness and accuracy, and for classification purposes.

The Institute plans to recruit the vacant senior positions in 2015 to enhance the expertise required for the implementation of its mandate. This expertise should deliver support services in line with the evolution of the Institute's income.

Attention will also be given to the renewal of the pool of individual consultants through an adequate level of monitoring and evaluation of their performance by the different recruiting sectors.

## **Administration of the IIEP Building and General Services**

The Administrative Unit shall continue to seek funds from the French Government for the general maintenance of the building in Paris. The Administrative Unit has overall responsibility to ensure that IIEP's building is properly maintained and serviced in a cost-effective way, to ensure the security in the building, to manage all general services in an effective and planned manner.

## **Information Technology, Tools and Systems**

IIEP plans needs to strengthen and update its IT infrastructure through the replacement of some of the old servers, computer equipment and printers to allow for future investment in new technologies. The maintenance of the software structure is also key to the IT services provided which support the Institute's implementation of programme and activities; the plan is to update the current software licenses. Finally, IIEP's current proxy (ISA 2003) does not allow the full exploitation of the internet connection. The Institute envisages replacing the current proxy for a new one (Appliance) in the next months.

The 2015 budget includes the purchase of software to manage the implementation of the training offer from application and selection through trainee assessment records. A new customer relationship management system will facilitate all outreach activities.

## **The Staff Service Account (SSA)**

The Administrative Unit will continue to manage this fund for the staff welfare. Cafeteria services will continue to be provided by SCORE Group. It will also manage the allocation of parking places and collection of garage rent from staff members.

## 2015 Estimated Financial Resources and Expenditure for IIEP Pôle de Dakar

The estimated financial resources and expenditure for Pôle de Dakar are combined in the **Statement of Resources and Expenditure for 2015** (pp. 48) for both the Regular and Extrabudgetary programmes. Detailed information on resources is provided in **Schedule 1-2015** (pp. 49) while **Schedule 2-2015** (pp. 50) provides the details for expenditure.

The Pôle de Dakar is constantly evolving. Its attachment to IIEP has contributed to the further development of the Pôle activities and services. In 2015, IIEP Pôle de Dakar plans to strengthen its presence and visibility in the Eastern and Southern African countries while preserving the high quality of its services. This is made possible by filling the post made vacant with the confirmation of the Coordinator and the recruitment of an additional analyst to strengthen training work. Hence, the 2015 budget has been established in accordance with the current framework and growth strategy.

The 2015 programme implementation expenditure for both Regular and Extrabudgetary programmes is estimated at USD 3 636K compared to the 2014 estimated of USD 2 239K, a difference of USD 1 397K. This shows a higher execution rate for the 2015 programme, which is in line with the expansion plan established for the Pôle's future.

In view of the foregoing, the Governing Board may wish to adopt the following Resolution revising the resources and expenditure:

### Resolution

The Governing Board,

**Having examined** the Draft Programme and Budget for 2015 contained in document 53 GB/4 – Part III for IIEP Pôle de Dakar,

**Taking note** of the expenditure for the Regular and Extrabudgetary Programme, and in view of the available financial resources for 2015,

**Resolves** that (a) for the financial period 1 January to 31 December 2015, the total appropriation should amount to US\$ 3 635 942 to be financed by resources estimated at US\$ 4 077 518, hereby appropriated for the purpose indicated in the appropriation table as follows:

Appropriation Line	Amount in US\$
<b>I. Regular Programme</b>	
A. Employee benefit expenses	2 019 413
B. Consultants, external experts and mission	126 750
C. Supplies, consumables and other	108 000
D. Contracted services	125 500
<b>Sub-total I</b>	<b>2 379 663</b>
<b>II. Extrabudgetary Programme</b>	
E. Employee benefit expenses	641 079
F. Consultants, external experts and mission	218 700
G. Supplies, consumables and other	62 000
H. Contracted services	334 500
<b>Sub-total II</b>	<b>1 256 279</b>
<b>Total Appropriation</b>	<b><u>3 635 942</u></b>

## Income and Other Resources

### I. Regular Programme

A. Voluntary Contributions	1 350 678
<b>Sub-total</b>	<b>1 350 678</b>
B. Other Income	
Programme Support Funds	861 980
Income from training	203 923
Miscellaneous Income	132 700
<b>Sub-total</b>	<b>1 198 603</b>
<b>Total Income I</b>	<b><u>2 549 281</u></b>

### II. Extrabudgetary Programme

D. Contracts	
Governments	98 440
Other	1 429 797
<b>Sub-total</b>	<b>1 528 237</b>
<b>Total Income II</b>	<b><u>1 528 237</u></b>

### **Grand Total Income and Other Resources, Regular & Extrabudgetary Programme**

**4 077 518**

- (b) The Director is authorized to incur obligations during the financial period 1 January to 31 December 2015 up to the amount appropriated under (a) above.
- (c) The Director is authorized to accept and add to the appropriation approved under paragraph (a) above, subventions, contributions, grants, gifts or bequests, fees and miscellaneous income, taking into account the provisions of Article 3.2 of the Financial Regulations of the Special Account for UNESCO International Institute for Educational Planning (IIEP). The Director shall provide information on the amounts accepted to the Governing Board, in writing, at the session following such action.
- (d) The Director is authorized to make transfers between appropriation lines not exceeding 20 per cent of the total amount of the appropriation from which the funds are transferred.
- (e) The Director is authorized to make transfers between appropriation lines in excess of the percentage indicated in (e) above with the prior approval of the Governing Board.
- (f) In urgent and special circumstances, when an immediate action becomes imperative the Director may make transfers exceeding the percentage indicated in (e) above, but not exceeding the sum of US\$ 50 000, between appropriation lines, informing the Members of the Governing Board in writing, at the session following such action, of the details of the transfers and the reasons for them.

**TABLE 1-2015**  
**IIEP PÔLE DE DAKAR**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR 2015**  
(Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>				
Source	2014 Estimated	Share %	2015 Estimated	Share %
<b>INCOME</b>				
REGULAR PROGRAMME				
Regular Programme	2 000 000	46,54	1 350 678	33,13
Other income	584 031	13,59	1 198 603	29,40
<b>Total, Regular Programme</b>	<b>2 584 031</b>	<b>60,13</b>	<b>2 549 281</b>	<b>62,52</b>
EXTRABUDGETARY PROGRAMME				
Governments	122 074	2,84	98 440	2,41
Other	1 591 452	37,03	1 429 797	35,07
<b>Total, Extrabudgerary Programme</b>	<b>1 713 526</b>	<b>39,87</b>	<b>1 528 237</b>	<b>37,48</b>
<b>TOTAL INCOME</b>	<b>4 297 557</b>	<b>100,00</b>	<b>4 077 518</b>	<b>100,00</b>
<b>EXPENDITURE</b>				
REGULAR PROGRAMME				
	1 984 749	88,65	2 379 663	65,45
EXTRABUDGETARY PROGRAMME				
	254 102	11,35	1 256 279	34,55
<b>Total expenditure</b>	<b>2 238 851</b>	<b>100,00</b>	<b>3 635 942</b>	<b>100,00</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>2 058 707</b>		<b>441 576</b>	
<b>OTHER RESSOURCES</b>				
Reserves & Fund Balances on 1 January, Regular Prog. <sup>1</sup>	603 521	-	-	-
Reserves & Fund Balances on 1 January, Exb. Prog <sup>2</sup>	78 504	-	-	-
<b>TOTAL, OTHER RESOURCES</b>	<b>682 025</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS</b>	<b>2 740 732</b>	<b>-</b>	<b>441 576</b>	<b>-</b>

<sup>1</sup> Remaining balance from the French Agency for Development (AFD) contribution to PDK 2013 Regular Programme.

<sup>2</sup> Remaining balance from the French Ministry of Foreign Affairs (MAE) contribution to PDK 2013 Extrabudgetary Programme.

**SCHEDULE 1-2015**  
**IIEP PÔLE DE DAKAR ESTIMATED RESOURCES IN 2015**  
(Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>					
Source	2014 Estimated	Share %	2015 Estimated	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>REGULAR PROGRAMME</b>					
<b>INCOME</b>					
Voluntary Contributions					
France	2 000 000	46,54	1 350 678	33,13	(649 322)
Total, Voluntary Contributions	2 000 000		1 350 678		(649 322)
<b>OTHER INCOME</b>					
Programme Support Funds	562 344	13,09	861 980	21,14	299 636
Income from training	16 899	0,39	203 923	5,00	187 024
Miscellaneous Income	4 788	0,11	132 700	3,25	127 912
<b>TOTAL, OTHER INCOME</b>	<b>584 031</b>	<b>13,59</b>	<b>1 198 603</b>	<b>29,40</b>	<b>614 572</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>2 584 031</b>	<b>60,13</b>	<b>2 549 281</b>	<b>62,52</b>	<b>(34 750)</b>
<b>EXTRABUDGETARY INCOME</b>					
Governments					
Tchad	13 823	0,32	-	-	(13 823)
Mauritania	9 811	0,23	-	-	(9 811)
Burkina Faso	98 440	2,29	98 440	2,41	-
Total, Governments	122 074	2,84	98 440	2,41	(23 634)
Others					
Global Partnership for Education (GPE)	592 137	13,78	529 182	12,98	(62 955)
World Bank	40 000	0,93	-	-	(40 000)
UNESCO projects	58 700	1,37	-	-	(58 700)
UNICEF	824 115	19,18	824 115	20,21	-
Various (Training course SAMES) <sup>1</sup>	76 500	1,78	76 500	1,88	-
Total, Others	1 591 452	37,03	1 429 797	35,07	(161 655)
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>1 713 526</b>	<b>39,87</b>	<b>1 528 237</b>	<b>35,56</b>	<b>(185 289)</b>
<b>TOTAL, INCOME, IIEP SPECIAL ACCOUNT</b>	<b>4 297 557</b>	<b>100,00</b>	<b>4 077 518</b>	<b>100,00</b>	<b>(220 039)</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Reserves & Fund Balances on 1 January, Regular Prog. <sup>2</sup>	603 521	-	-	-	(603 521)
Reserves & Fund Balances on 1 January, Exb. Prog. <sup>3</sup>	78 504	-	-	-	(78 504)
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>682 025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(682 025)</b>
<b>GRAND TOTAL</b>	<b>4 979 582</b>	<b>-</b>	<b>4 077 518</b>	<b>-</b>	<b>(902 064)</b>

<sup>1</sup> Training course in Sectoral Analysis and Management of the Education System (SAMÉS).

<sup>2</sup> Remaining balance from the French Agency for Development (AFD) contribution to PDK 2013 Regular Programme.

<sup>3</sup> Remaining balance from the French Ministry of Foreign Affairs (MAE) contribution to PDK 2013 Extrabudgetary Programme.

**SCHEDULE 2-2015**  
**IIEP PÔLE DE DAKAR ESTIMATED EXPENDITURE IN 2015**  
 (Expressed in current United States Dollars)

<b>Regular and Extrabudgetary Programmes</b>					
Description	2014 Estimated	Share %	2015 Estimated	Share %	(Increase)/Decrease of (1) less (3) Amount
	(1)	(2)	(3)	(4)	(5)
<b>REGULAR PROGRAMME</b>					
Employee benefit expenses					
International & National staff	1 370 660	61,22	1 852 413	50,95	(481 753)
Other personnel cost	12 871	0,57	-	-	12 871
Staff mission cost	148 646	6,64	167 000	4,59	(18 354)
<b>TOTAL, Employee benefit expenses</b>	<b>1 532 177</b>	<b>68,44</b>	<b>2 019 413</b>	<b>55,54</b>	<b>(487 236)</b>
Consultants, external experts and mission cost					
Consultants	62 769	2,80	126 750	3,49	(63 981)
Delegates & external individuals missions	3 741	0,17	-	-	3 741
Other contract	33 000	1,47	-	-	33 000
<b>TOTAL, Consultants, external experts and mission</b>	<b>99 509</b>	<b>4,44</b>	<b>126 750</b>	<b>3,49</b>	<b>(27 241)</b>
Supplies, consumables and other					
Communication	8 643	0,39	10 000	0,28	(1 357)
Equipements	88 636	3,96	35 000	0,96	53 636
Utilities	9 857	0,44	60 000	1,65	(50 143)
Others suppliers	40 060	1,79	3 000	0,08	37 060
<b>TOTAL, Supplies, consumables and other</b>	<b>147 196</b>	<b>6,57</b>	<b>108 000</b>	<b>2,97</b>	<b>39 196</b>
Contracted services					
Contracted seminars and meetings	109 406	4,89	80 000	2,20	29 406
Contracted document production	66 127	2,95	35 500	0,98	30 627
Other contracted services	30 333	1,35	10 000	0,28	20 333
<b>TOTAL, Contracted services</b>	<b>205 866</b>	<b>9,20</b>	<b>125 500</b>	<b>3,45</b>	<b>80 366</b>
<b>TOTAL, REGULAR PROGRAMME</b>	<b>1 984 749</b>	<b>88,65</b>	<b>2 379 663</b>	<b>65,45</b>	<b>(394 914)</b>
<b>EXTRABUDGETARY PROGRAMME</b>					
Employee benefit expenses					
International & National staff	91 769	4,10	423 079	11,64	(331 310)
Staff mission cost	34 919	1,56	218 000	6,00	(183 081)
<b>TOTAL, Employee benefit expenses</b>	<b>126 688</b>	<b>5,66</b>	<b>641 079</b>	<b>17,63</b>	<b>(514 391)</b>
Consultants, external experts and mission cost					
Consultants	38 368	1,71	218 700	6,01	(180 332)
<b>TOTAL, Consultants, external experts and mission</b>	<b>38 368</b>	<b>1,71</b>	<b>218 700</b>	<b>6,01</b>	<b>(180 332)</b>
Supplies, consumables and other					
Communication	-	-	3 000	0,08	(3 000)
Equipements	-	-	58 000	1,60	(58 000)
Others suppliers	-	-	1 000	0,03	(1 000)
<b>TOTAL, Supplies, consumables and other</b>	<b>-</b>	<b>-</b>	<b>62 000</b>	<b>1,71</b>	<b>(62 000)</b>
Contracted services					
Contracted for research	11 763	0,53	168 500	4,63	(156 737)
Contracted seminars and meetings	33 125	1,48	88 000	2,42	(54 875)
Contracted document production	44 158	1,97	18 000	0,50	26 158
Other contracted services	-	-	60 000	1,65	(60 000)
<b>TOTAL, Contracted services</b>	<b>89 046</b>	<b>3,98</b>	<b>334 500</b>	<b>9,20</b>	<b>(245 454)</b>
<b>TOTAL, EXTRABUDGETARY PROGRAMME</b>	<b>254 102</b>	<b>11,35</b>	<b>1 256 279</b>	<b>34,55</b>	<b>(1 002 177)</b>
<b>GRAND TOTAL</b>	<b>2 238 851</b>	<b>100,00</b>	<b>3 635 942</b>	<b>100,00</b>	<b>(1 397 091)</b>

## FINANCIAL APPENDICES

### FINAL 2013 UNESCO INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING STATEMENT OF RESOURCES AND EXPENDITURE

Regular and Extrabudgetary Programmes	Final 2012					Final 2013				
	Regular Programme	Extrabudgetary Programme	Inter-fund elimination	Total in Current \$	in Euros*	Regular Programme	Extrabudgetary Programme	Inter-fund elimination	Total in Current \$	in Euros*
<b>IIEP SPECIAL ACCOUNT</b>										
<b>INCOME</b>										
I. UNESCO Financial Allocation	1 828 575	-	-	1 828 575	1 380 574	1 828 425	-	-	1 828 425	1 325 608
II. Voluntary Contributions	6 746 218	-	-	6 746 218	5 093 395	6 930 289	-	-	6 930 289	5 024 460
III. Contracts										
Governments	-	4 005 333	-	4 005 333	3 024 026	-	3 433 651	-	3 433 651	2 489 397
Other	-	3 878 418	(391 706)	3 486 712	2 632 468	-	3 537 814	(953 769)	2 584 045	1 873 433
France (IIEP building maintenance)	-	292 208	-	292 208	220 617	-	280 462	-	280 462	203 335
<b>TOTAL, GENERAL INCOME</b>	<b>8 574 793</b>	<b>8 175 959</b>	<b>(391 706)</b>	<b>16 359 046</b>	<b>12 351 080</b>	<b>8 758 714</b>	<b>7 251 927</b>	<b>(953 769)</b>	<b>15 056 872</b>	<b>10 916 232</b>
IV. OTHER INCOME										
Programme Support Funds <sup>1</sup>	1 045 362	-	(1 045 362)	-	-	1 068 644	-	(1 068 644)	-	-
Staff costs recovery & other reimbts <sup>2</sup>	439 690	-	-	439 690	331 966	491 184	-	-	491 184	356 108
Miscellaneous Income <sup>3</sup>	529 255	-	-	529 255	399 588	284 205	-	-	284 205	206 049
<b>TOTAL, OTHER INCOME</b>	<b>2 014 307</b>	<b>-</b>	<b>(1 045 362)</b>	<b>968 945</b>	<b>731 553</b>	<b>1 844 033</b>	<b>-</b>	<b>(1 068 644)</b>	<b>775 389</b>	<b>562 157</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>10 589 100</b>	<b>8 175 959</b>	<b>(1 437 068)</b>	<b>17 327 991</b>	<b>13 082 633</b>	<b>10 602 747</b>	<b>7 251 927</b>	<b>(2 022 413)</b>	<b>15 832 261</b>	<b>11 478 389</b>
<b>EXPENDITURE</b>										
I. PROGRAMME OPERATIONS										
Line 1 : Training and Organizational Support	3 598 327	2 879 299	(799 952)	5 677 674	4 286 644	3 854 893	3 276 486	(1 303 253)	5 828 127	4 225 392
Line 2 : Producing New Knowledge	1 891 038	1 429 316	(317 233)	3 003 121	2 267 357	1 607 202	867 703	(161 057)	2 313 848	1 677 540
Line 3 : Sharing Knowledge for Informed Decisions	1 924 274	4 579 709	(319 883)	6 184 100	4 668 996	2 053 280	3 781 221	(434 398)	5 400 103	3 915 075
IIEP Pole de Dakar	-	-	-	-	-	-	203 926	(123 705)	80 221	58 160
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>7 413 639</b>	<b>8 888 324</b>	<b>(1 437 068)</b>	<b>14 864 895</b>	<b>11 222 996</b>	<b>7 515 375</b>	<b>8 129 336</b>	<b>(2 022 413)</b>	<b>13 622 299</b>	<b>9 876 167</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION										
Line 4.1 : Governing Board	71 990	-	-	71 990	54 352	89 218	-	-	89 218	64 683
Line 4.2 : Directorate	759 383	-	-	759 383	573 334	729 329	-	-	729 329	528 764
Line 4.3 : Administration										
General Administration	1 579 576	-	-	1 579 576	1 192 580	1 205 284	-	-	1 205 284	873 831
Information Technology	158 632	-	-	158 632	119 767	150 570	-	-	150 570	109 163
Renovation of building	300 000	363 737	-	663 737	501 121	-	111 849	-	111 849	81 091
Staff Service Account	-	24 158	-	24 158	18 239	-	12 411	-	12 411	8 998
Administrative support funds	-	60 150	-	60 150	45 413	-	31 431	-	31 431	22 787
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM</b>	<b>2 869 581</b>	<b>448 045</b>	<b>-</b>	<b>3 317 626</b>	<b>2 504 807</b>	<b>2 174 401</b>	<b>155 691</b>	<b>-</b>	<b>2 330 092</b>	<b>1 689 316</b>
<b>TOTAL, EXPENDITURE I - III</b>	<b>10 283 220</b>	<b>9 336 369</b>	<b>(1 437 068)</b>	<b>18 182 521</b>	<b>13 727 803</b>	<b>9 689 776</b>	<b>8 285 027</b>	<b>(2 022 413)</b>	<b>15 952 390</b>	<b>11 565 483</b>
<b>EXCESS/(SHORTFALL) INCOME/EXPENDITURE</b>	<b>305 880</b>	<b>(1 160 410)</b>	<b>-</b>	<b>(854 530)</b>	<b>(645 170)</b>	<b>912 971</b>	<b>(1 033 100)</b>	<b>-</b>	<b>(120 129)</b>	<b>(87 094)</b>
IV. OTHER RESOURCES & RESERVES										
Liquidation of previous years' obligations	92 474	18 823	-	111 297	84 029	92 474	18 823	-	111 297	80 690
Transfer to the Stabilization Reserve Account	(262 359)	-	-	(262 359)	(198 081)	(261 868)	-	-	(261 868)	(189 854)
Adjustments to reserves and Fund Balances <sup>4</sup>	(429 850)	429 850	-	-	-	(361 430)	361 430	-	-	-
Reserves & Fund Balances on 1 January	2 139 611	4 498 458	-	6 638 069	5 011 742	1 845 756	3 786 721	-	5 632 477	4 083 546
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>1 539 876</b>	<b>4 947 131</b>	<b>-</b>	<b>6 487 007</b>	<b>4 897 690</b>	<b>1 314 932</b>	<b>4 166 974</b>	<b>-</b>	<b>5 481 906</b>	<b>3 974 382</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>5</sup></b>	<b>1 845 756</b>	<b>3 786 721</b>	<b>-</b>	<b>5 632 477</b>	<b>4 252 520</b>	<b>2 227 904</b>	<b>3 133 874</b>	<b>-</b>	<b>5 361 777</b>	<b>3 887 288</b>

<sup>1</sup> Internal transfers from execution of the extrabudgetary: Administrative support costs, Staff costs recovery and other reimbursements.

<sup>2</sup> Consultancy services, and other reimbursements from external partners during the year.

<sup>3</sup> Including Visiting Trainees fees, sales of publications, printshop reimbursements, bank interest, and other reimbursements.

<sup>4</sup> Adjust. to reflect actual cash balances, also includes transfer from the Regular Programme reserves so as to cover for expenditure under the Extrabudgetary column, PSF, BSF & other.

<sup>5</sup> This constitutes the carry forward reserve which permits IIEP to commence the programme execution at the beginning of the year while waiting for contributions to be received.

\* Exchange rate of US dollar/euro : 2012 US\$1 = €0,755; 2013 US\$1 = €0,725 (final accounts).

## FINANCIAL APPENDICES

### SCHEDULE 1. IIEP FINAL 2013 (Expressed in current United States Dollars) (Page 1 of 2)

Regular and Extrabudgetary Programmes					
Source	Final 2012	Share %	Final 2013	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(4)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 828 575	11,55	1 828 425	11,55	(150)
<b>II. Voluntary Contributions</b>					
Argentina	140 845	0,89	125 460	0,79	(15 385)
Australia	120 180	0,76	122 460	0,77	2 280
Denmark	127 500	0,81	127 500	0,81	-
Finland	259 740	1,64	258 732	1,63	(1 008)
France	-	-	-	-	-
India	10 246	0,06	-	-	(10 246)
Ireland (Ministry of Education)	-	-	-	-	-
Netherlands	1 421 189	8,98	1 458 886	9,21	37 697
Norway	2 594 893	16,39	2 839 203	17,93	244 310
Spain	133 333	0,84	-	-	(133 333)
Sweden (Sida)	897 720	5,67	924 240	5,84	26 520
Switzerland	1 040 572	6,57	1 073 808	6,78	33 236
Total, Voluntary Contributions	6 746 218	42,61	6 930 289	43,77	184 071
<b>TOTAL, I &amp; II</b>	<b>8 574 793</b>	<b>54,16</b>	<b>8 758 714</b>	<b>55,32</b>	<b>183 921</b>
<b>III. OTHER INCOME</b>					
Programme Support Funds	1 045 362	6,60	1 068 644	6,75	23 282
Staff costs recovery & other reimpts.	439 690	2,78	491 184	3,10	51 494
Miscellaneous Income	529 255	3,34	284 205	1,80	(245 050)
<b>TOTAL, OTHER INCOME</b>	<b>2 014 307</b>	<b>12,72</b>	<b>1 844 033</b>	<b>11,65</b>	<b>(170 274)</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>10 589 100</b>	<b>66,88</b>	<b>10 602 747</b>	<b>66,97</b>	<b>13 797</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
<b>Contracts - Governments</b>					
Angola	-	-	-	-	-
Argentina	2 093 784	13,22	1 727 225	10,91	(366 559)
Bahrain	-	-	20 294	0,13	20 294
Brunei	-	-	23 917	0,15	23 917
Cambodia	62 914	0,40	715 900	4,52	652 986
Denmark	984 037	6,22	122 393	0,77	(861 644)
Ecuador	22 974	0,15	-	-	(22 974)
France	38 860	0,25	23 066	0,15	(15 794)
Germany	-	-	51 127	0,32	51 127
Libya	-	-	37 010	0,23	37 010
Madagascar	11 317	0,07	506	0,00	(10 811)
Namibia	10 250	0,06	-	-	(10 250)
Netherlands (SACMEQ)	773 197	4,88	300 000	1,89	(473 197)
Qatar	-	-	381 694	2,41	381 694
Sri Lanka	-	-	30 519	0,19	30 519
Sida (Swedish Intern. Develop. Coop. Agency)	8 000	0,05	-	-	(8 000)
<b>Total, Contracts - Governments</b>	<b>4 005 333</b>	<b>25,30</b>	<b>3 433 651</b>	<b>21,69</b>	<b>(571 682)</b>
<b>Contracts - Others</b>					
AEA	755 588	4,77	610 241	3,85	(145 347)
CREFAL (Centro de la cooperación régional para la ec	295 631	1,87	39 980	0,25	(255 651)
Deutscher Akademischer Austausch Dienst (DAAD)	-	-	57 174	0,36	57 174
PEIC	-	-	-	-	-
European Commission	198 502	1,25	-	-	(198 502)
FLASCO/SEP	20 000	0,13	20 000	0,13	-



## FINANCIAL APPENDICES

### SCHEDULE 1. IIEP FINAL 2013 (Expressed in current United States Dollars) (Page 2 of 2)

Regular and Extrabudgetary Programmes					
Source	Final 2012 (1)	Share % (4)	Final 2013 (3)	Share % (4)	Increase/(Decrease) of (3) less (1) Amount (5)
FOSI	30 000	0,19	-	-	(30 000)
Fundacion Aga Khan	8 000	0,05	-	-	(8 000)
Fundacion ARCOR	25 857	0,16	11 379	0,07	(14 478)
Fundacion Compromiso	-	-	7 130	0,05	7 130
GPE (World Bank)	-	-	271 838	1,72	271 838
Hewlett Foundation	281 427	1,78	153 341	0,97	(128 086)
INTEL	-	-	22 139	0,14	22 139
JP Morgan Chase Foundation	154 000	0,97	-	-	(154 000)
NUI Galway	32 175	0,20	-	-	-
Organization of American States (OEA)	-	-	6 224	0,04	6 224
OEI (Organization Iberico-American States)	72 646	0,46	140 037	0,88	67 391
Regional Center for Educational Planning (RCEP)	-	-	-	-	-
Spencer Foundation	15 026	0,09	-	-	(15 026)
Telecom Argentina	20 745	0,13	-	-	(20 745)
The Flemish Association for Development and Cooper	-	-	29 605	0,19	29 605
Ternium Siderar	27 397	0,17	15 257	0,10	(12 140)
UNICEF	299 847	1,89	212 235	1,34	(87 612)
UNESCO	414 337	2,62	291 944	1,84	(122 393)
Universidad de Guadalajara	-	-	15 399	0,10	15 399
Other	-	-	3 000	0,02	3 000
<b>Fellowships &amp; Other funds</b>					
Annual Training Program (Fellowships)	763 673	4,82	592 118	3,74	(171 555)
Annual Training Program (Fellowships IBA)	62 302	0,39	75 702	0,48	13 400
IWGE (International Working Group on Education)	-	-	-	-	-
Staff Service Account	9 559	0,06	9 302	0,06	(257)
Other Extrabudgetary Interfunds	391 706	2,47	953 769	6,02	562 063
<b>Total, Contracts - Others</b>	<b>3 878 418</b>	<b>24,50</b>	<b>3 537 814</b>	<b>22,35</b>	<b>(870 492)</b>
France (IIEP building maintenance)	292 208	1,85	280 462	1,77	(11 746)
<b>TOTAL, CONTRACTS</b>	<b>8 175 959</b>	<b>51,64</b>	<b>7 251 927</b>	<b>45,80</b>	<b>(924 032)</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Costs	(523 647)	-	(530 155)	-	(6 508)
Staff costs recovery & other reimbursements	(913 421)	-	(1 492 258)	-	(578 837)
<b>Total, Elimination - PSF</b>	<b>(1 437 068)</b>	<b>-</b>	<b>(2 022 413)</b>	<b>-</b>	<b>(585 345)</b>
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>6 738 891</b>	<b>42,56</b>	<b>5 229 514</b>	<b>33,03</b>	<b>(1 509 377)</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>17 327 991</b>	<b>109,45</b>	<b>15 832 261</b>	<b>100,00</b>	<b>(1 495 730)</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	92 474	-	92 474	-	-
Liquidation of previous years' obligations, Exb. Prog	18 823	-	18 823	-	-
Transfer to Stabilization Reserve Account	(262 359)	-	(261 868)	-	491
Reserves & Fund Balances on 1 January, Regular Prog.	2 139 611	-	1 845 756	-	(293 855)
Reserves & Fund Balances on 1 January, Exb. Prog	4 498 458	-	3 786 721	-	(711 737)
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>6 487 007</b>	<b>-</b>	<b>5 481 906</b>	<b>-</b>	<b>(1 005 101)</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>23 814 998</b>	<b>-</b>	<b>21 314 167</b>	<b>-</b>	<b>(2 500 831)</b>
<b>C. IN-KIND CONTRIBUTIONS</b>					
<b>I. PHYSICAL FACILITIES</b>					
Rental for the IIEP building/Paris	1 478 370	51,81	1 553 212	54,44	74 842
Rental for the IIEP building/Buenos Aires	1 300 000	45,56	1 300 000	45,56	-
<b>TOTAL, PHYSICAL FACILITIES</b>	<b>2 778 370</b>	<b>97,38</b>	<b>2 853 212</b>	<b>100,00</b>	<b>74 842</b>
<b>GRAND TOTAL</b>	<b>26 593 368</b>	<b>100,00</b>	<b>24 167 379</b>	<b>100,00</b>	<b>(2 425 989)</b>

**FINANCIAL APPENDICES**  
**SCHEDULE 2. IIEP FINAL 2013 EXPENDITURE**  
**(Expressed in current United States Dollars)**  
**(Page 1 of 2)**

Regular and Extrabudgetary Programmes	Final 2012						Final 2013						Increase/(Decrease) 2013 less 2012	
	Regular Programme			Share	Extrabudgetary		Regular Programme			Share	Extrabudgetary		Reg. Programme	Extrabudgetary Programme
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total		
<b>A. IIEP SPECIAL ACCOUNT</b>														
<b>I. PROGRAMME OPERATIONS</b>														
<b>1. TRAINING AND ORGANIZATIONAL SUPPORT (Line 1)</b>														
Advanced training programme (SO.1.1)	1 254 319	297 606	<b>1 551 925</b>	16,02	864 496 <sup>1</sup>	2 416 421	1 371 450	213 898	<b>1 585 348</b>	16,36	418 457 <sup>1</sup>	2 003 805	33 423	(446 039)
Regional, distance and other training courses (SO.1.2)	838 031	69 851	<b>907 882</b>	9,37	- <sup>2</sup>	907 882	893 994	36 043	<b>930 037</b>	9,60	- <sup>2</sup>	930 037	22 155	-
Organizational support (SO.2.1)	888 993	-	<b>888 993</b>	9,17	2 014 803 <sup>3</sup>	2 903 796	1 053 680	509	<b>1 054 188</b>	10,88	2 858 029 <sup>3</sup>	3 912 218	165 195	843 226
Networks (SO.2.2)	200 280	49 247	<b>249 527</b>	2,58	-	249 527	229 955	55 364	<b>285 319</b>	2,94	-	285 319	35 792	-
<b>TOTAL, TRAINING AND ORG. SUPPORT</b>	<b>3 181 622</b>	<b>416 705</b>	<b>3 598 327</b>	<b>37,14</b>	<b>2 879 299</b>	<b>6 477 626</b>	<b>3 549 079</b>	<b>305 814</b>	<b>3 854 892</b>	<b>39,78</b>	<b>3 276 486</b>	<b>7 131 379</b>	<b>256 565</b>	<b>397 187</b>
<b>2. PRODUCING NEW KNOWLEDGE (Line 2)</b>														
The Eighth Medium-Term Plan														
Observation programme (SO.3)	171 761	95 066	<b>266 828</b>	2,75	91 384 <sup>4</sup>	358 212	183 945	81 163	<b>265 108</b>	2,74	143 193 <sup>4</sup>	408 300	(1 720)	51 809
Equity, access & quality (SO.4)	504 731	4 527	<b>509 257</b>	5,26	1 337 932 <sup>5</sup>	1 847 189	443 012	27 619	<b>470 631</b>	4,86	473 552 <sup>5</sup>	944 183	(38 626)	(864 380)
Costs & financing (SO.5)	301 873	69 939	<b>371 812</b>	3,84	-	371 812	286 908	13 263	<b>300 170</b>	3,10	123 739	423 909	(71 642)	123 739
Governance & management (SO.6)	582 047	161 094	<b>743 141</b>	7,67	-	743 141	517 269	54 024	<b>571 293</b>	5,90	127 219	698 512	(171 848)	127 219
<b>TOTAL, PROD. NEW KNOWLEDGE</b>	<b>1 560 412</b>	<b>330 626</b>	<b>1 891 038</b>	<b>19,52</b>	<b>1 429 316</b>	<b>3 320 354</b>	<b>1 431 134</b>	<b>176 069</b>	<b>1 607 202</b>	<b>16,59</b>	<b>867 703</b>	<b>2 474 905</b>	<b>(283 836)</b>	<b>(561 613)</b>
<b>3. SHARING KNOWLEDGE FOR INFORMED DECISIONS (Line 3)</b>														
Communication & publications (SO.7)	703 316	163 331	<b>866 647</b>	8,94	-	866 647	737 821	223 910	<b>961 731</b>	9,93	-	961 731	95 084	-
Documentation Centre (SO.8)	644 669	52 480	<b>697 149</b>	7,19	-	697 149	511 718	103 628	<b>615 345</b>	6,35	-	615 345	(81 804)	-
Synergies with Partners/Intern. cooperation (SO.9)	315 092	45 386	<b>360 479</b>	3,72	4 579 709 <sup>6</sup>	4 940 188	473 330	2 873	<b>476 203</b>	4,91	3 781 221 <sup>6</sup>	4 257 424	115 725	(798 488)
<b>TOTAL, SHARING KNOWLEDGE</b>	<b>1 663 077</b>	<b>261 197</b>	<b>1 924 274</b>	<b>19,86</b>	<b>4 579 709</b>	<b>6 503 983</b>	<b>1 722 868</b>	<b>330 411</b>	<b>2 053 279</b>	<b>21,19</b>	<b>3 781 221</b>	<b>5 834 500</b>	<b>129 005</b>	<b>(798 488)</b>
IIEP POLE DE DAKAR	-	-	-	-	-	-	-	-	-	-	203 926	203 926	-	203 926
<b>TOTAL, IIEP POLE DE DAKAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203 926</b>	<b>203 926</b>	<b>-</b>	<b>203 926</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>6 405 112</b>	<b>1 008 528</b>	<b>7 413 639</b>	<b>76,51</b>	<b>8 888 324</b>	<b>16 301 963</b>	<b>6 703 081</b>	<b>812 293</b>	<b>7 515 374</b>	<b>77,56</b>	<b>8 129 336</b>	<b>15 644 710</b>	<b>101 735</b>	<b>(758 988)</b>

<sup>1</sup> Annual Training Programme, participants in the long-term training course    <sup>2</sup> Visiting Trainees' Programme, participants in short-term training courses    <sup>3</sup> Technical assistance projects in various countries    <sup>4</sup> Int. Working Group on Ed. (IWGE)    <sup>5</sup> SACMEQ    <sup>6</sup> IIEP Buenos Aires

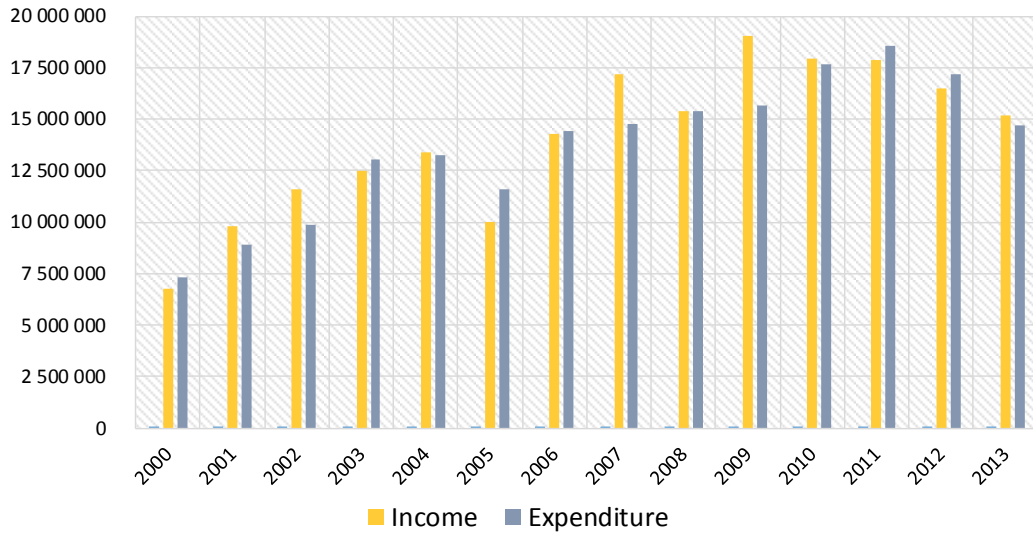
**FINANCIAL APPENDICES**  
**SCHEDULE 2. IIEP FINAL 2013 EXPENDITURE**  
 (Expressed in current United States Dollars)  
 (Page 2 of 2)

Regular and Extrabudgetary Programmes	Final 2012						Final 2013						Increase/(Decrease) 2013 less 2012	
	Regular Programme			Share	Extrabudgetary		Regular Programme			Share	Extrabudgetary		Reg. Programme	Extrabudgetary Programme
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total		
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>														
<b>1. GOV. BOARD &amp; DIRECTORATE (SO.10)</b>														
Governing Board (SO.10.1)	-	71 990	<b>71 990</b>	0,74	-	71 990	-	89 218	<b>89 218</b>	0,92	-	89 218	17 228	-
Directorate (SO.10.2)	628 484	130 899	<b>759 383</b>	7,84	-	759 383	724 220	5 109	<b>729 329</b>	7,53	-	729 329	(30 054)	-
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>628 484</b>	<b>202 888</b>	<b>831 373</b>	<b>8,58</b>	<b>-</b>	<b>831 373</b>	<b>724 220</b>	<b>94 327</b>	<b>818 547</b>	<b>8,45</b>	<b>-</b>	<b>818 547</b>	<b>(12 825)</b>	<b>-</b>
<b>2. ADMINISTRATION (SO.11)</b>														
General Administration (SO.11.1)	1 037 086	542 490	<b>1 579 576</b>	16,30	-	1 579 576	650 643	554 641	<b>1 205 284</b>	12,44	-	1 205 284	(374 292)	-
Institutional Information Technology (SO.11.2)	60 988	97 644	<b>158 632</b>	1,64	-	158 632	40 593	109 977	<b>150 570</b>	1,55	-	150 570	(8 062)	-
Renovation of Building	-	300 000	<b>300 000</b>	3,10	363 737 <sup>7</sup>	663 737	-	-	-	-	111 849 <sup>7</sup>	111 849	(300 000)	(251 888)
Staff Service Account	-	-	-	-	24 158	24 158	-	-	-	-	12 411	12 411	-	(11 747)
Administrative support funds	-	-	-	-	60 150	60 150	-	-	-	-	31 431	31 431	-	(28 719)
<b>TOTAL, ADMINISTRATION</b>	<b>1 098 073</b>	<b>940 134</b>	<b>2 038 208</b>	<b>21,03</b>	<b>448 045</b>	<b>2 486 253</b>	<b>691 235</b>	<b>664 619</b>	<b>1 355 854</b>	<b>13,99</b>	<b>155 691</b>	<b>1 511 545</b>	<b>(682 354)</b>	<b>(292 355)</b>
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>1 726 558</b>	<b>1 143 023</b>	<b>2 869 581</b>	<b>29,61</b>	<b>448 045</b>	<b>3 317 626</b>	<b>1 415 456</b>	<b>758 946</b>	<b>2 174 401</b>	<b>22,44</b>	<b>155 691</b>	<b>2 330 094</b>	<b>(695 179)</b>	<b>(292 355)</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>														
Administrative Support Costs	-	-	-	-	(523 647)	(523 647)	-	-	-	-	(530 155)	(530 155)	-	(6 508)
Staff costs recovery & other	-	-	-	-	(913 421)	(913 421)	-	-	-	-	(1 492 258)	(1 492 258)	-	(578 837)
Total, Elimination - PSF	-	-	-	-	(1 437 068)	(1 437 068)	-	-	-	-	(2 022 413)	(2 022 413)	-	(585 345)
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>8 131 670</b>	<b>2 151 550</b>	<b>10 283 220</b>	<b>106,12</b>	<b>7 899 301</b>	<b>18 182 521</b>	<b>8 118 536</b>	<b>1 571 239</b>	<b>9 689 776</b>	<b>100,00</b>	<b>6 262 614</b>	<b>15 952 390</b>	<b>(593 444)</b>	<b>(1 636 688)</b>

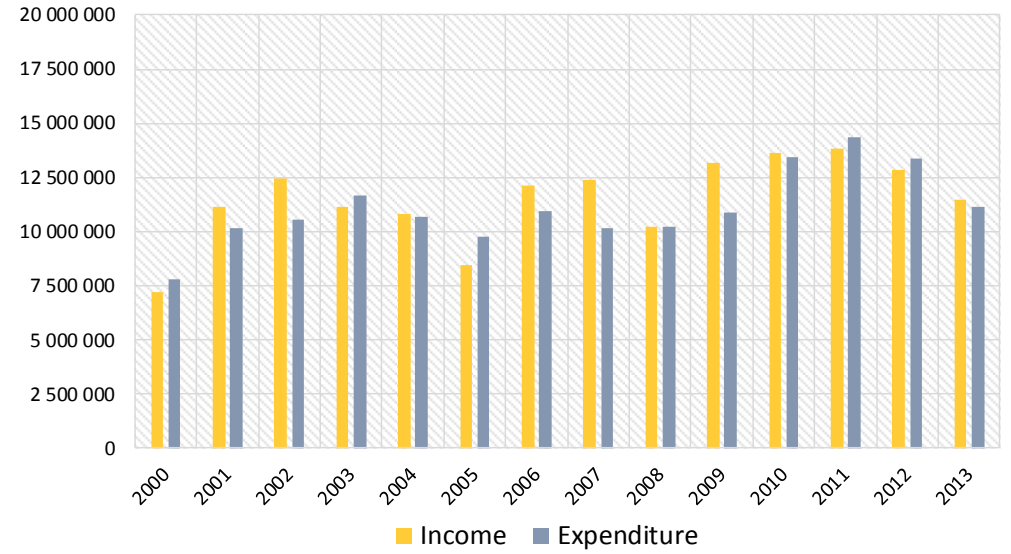
<sup>7</sup> Expenses for maintenance of premises  
 53 GB/5 Part III.rev

FINANCIAL APPENDICES

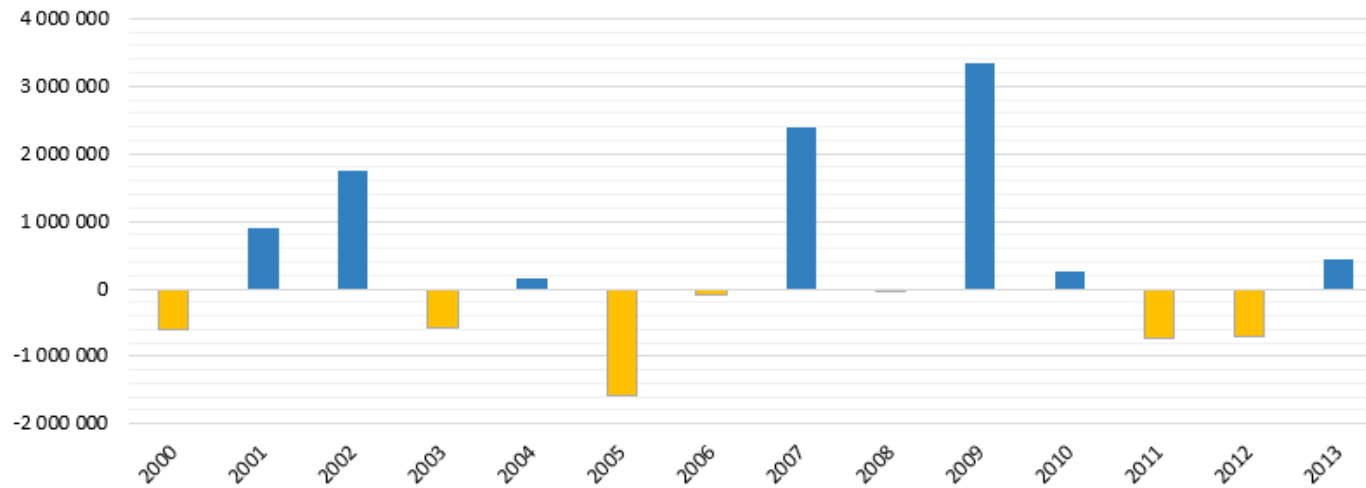
Income and Expenditure Trend in US\$



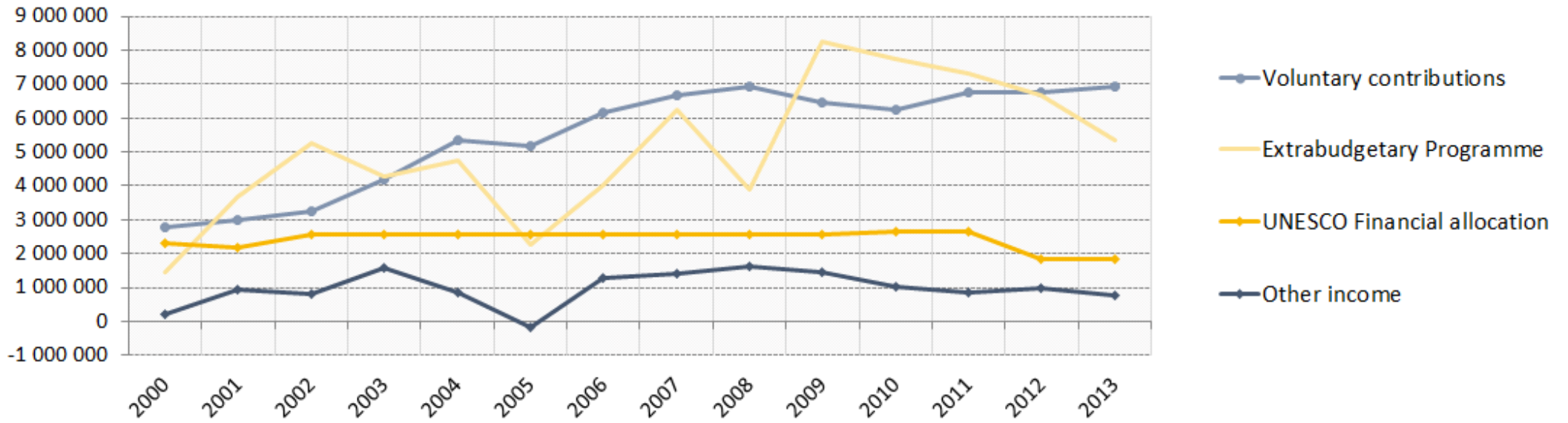
Income and Expenditure Trend in Euros



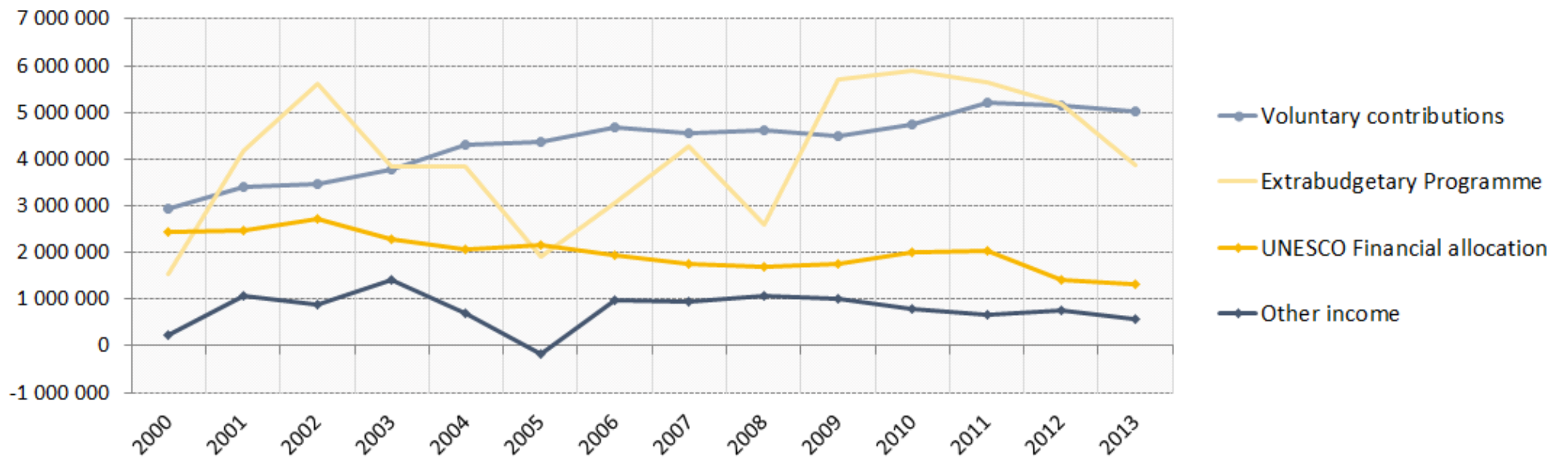
Excess (Shortfall) of Income over Expenditure in US\$



### Main funding sources in US\$

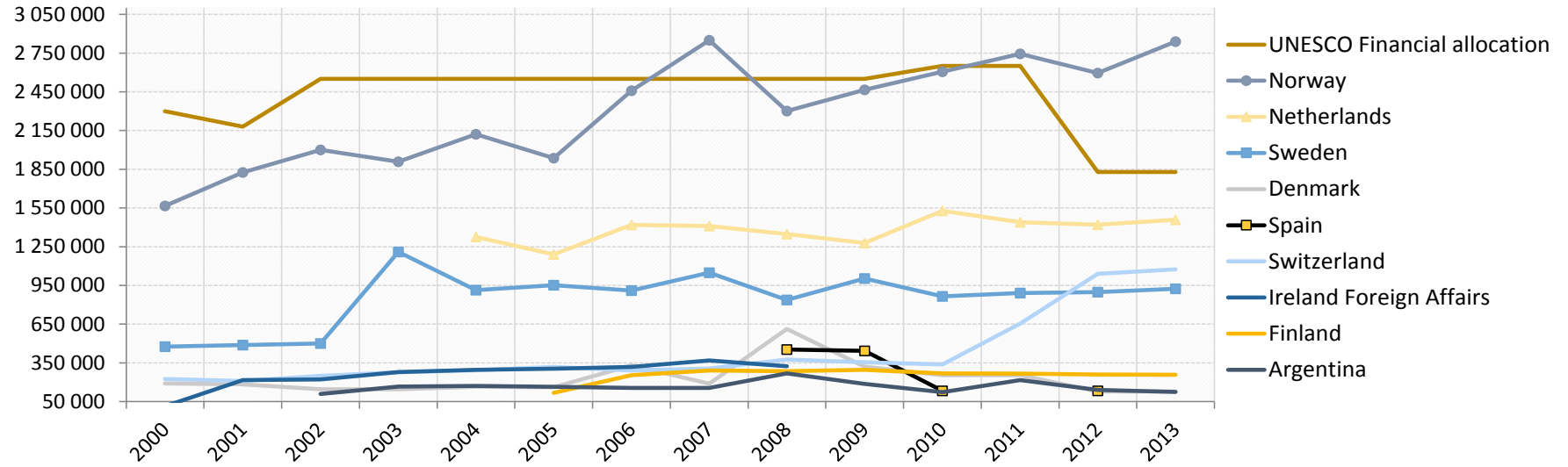


### Main funding sources in €uros

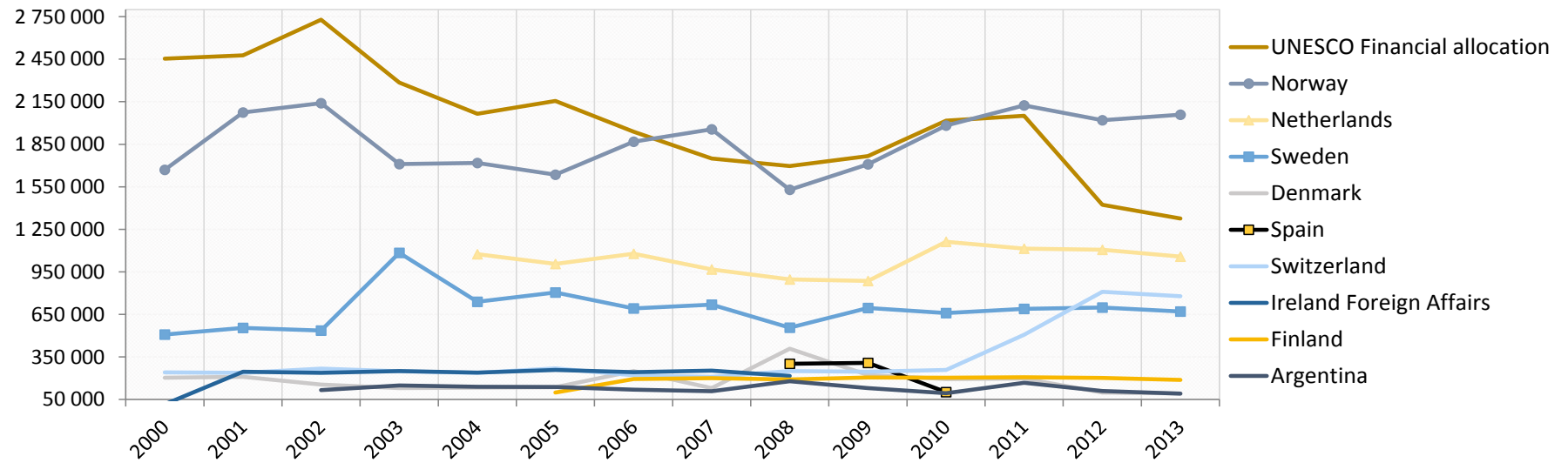


FINANCIAL APPENDICES

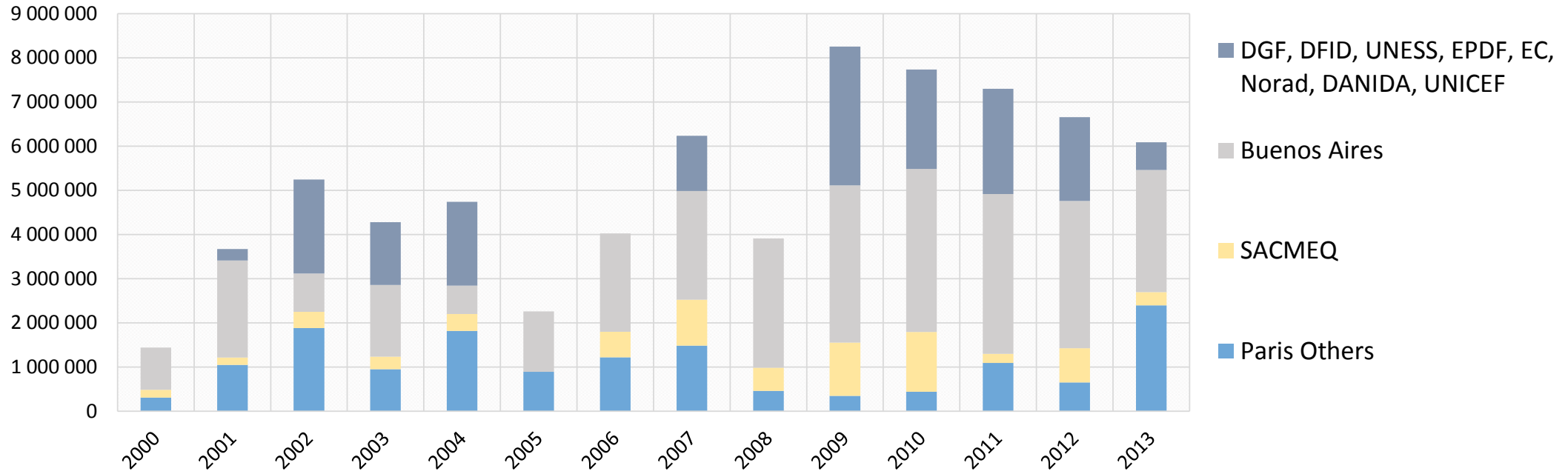
UNESCO allocation and main voluntary contributions in US\$



UNESCO allocation and main voluntary contributions in €uros



Extrabudgetary funding in US\$



FINANCIAL APPENDICES

<b>OTHER INCOME</b>						
<i>Figures in USD'000s</i>	<i>Final</i>	<i>Final</i>	<i>Budget</i>	<i>Estimate</i>	<i>Incr/(Decr)</i>	<i>Incr/(Decr)</i>
	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2014</i>	<i>Estimate vs</i>	<i>Estimate vs</i>
					<i>Budget</i>	<i>2013</i>
<b>Programme Support Funds<sup>1</sup></b>						
<i>(i) From Ongoing EXB Projects</i>	760	716	972	996	2%	39%
Project Support Costs	286	369	392	442	13%	20%
<b>Sub-total</b>	<b>1 046</b>	<b>1 085</b>	<b>1 363</b>	<b>1 437</b>	5%	32%
<i>(ii) External staff costs recovery &amp; others</i>	438	475	355	324	-9%	-32%
<b>Total, Programme Support Funds</b>	<b>1 484</b>	<b>1 560</b>	<b>1 718</b>	<b>1 761</b>	<b>3%</b>	<b>13%</b>
Annual Training Programme costs recovery <sup>2</sup>	289	283	760	644	-15%	128%
Miscellaneous income <sup>3</sup>	241	1	2	2		
<b>GRAND TOTAL</b>	<b>2 014</b>	<b>1 844</b>	<b>2 480</b>	<b>2 407</b>	<b>-3%</b>	<b>31%</b>

<sup>1</sup>Internal transfers from execution of the extrabudgetary: Administrative support costs, Staff costs recovery and other reimbursements, and consultancy services and other reimbursements from external partners during the year.

<sup>2</sup>Costs recovery from the annual training programme, and subscriptions from Distance education, Short course and Education Sector Planning participants.

<sup>3</sup>Including sales of publications, printshop reimbursements, bank interest, exchange rate adjustments and other reimbursements.



**EXTRABUDGETARY PROJECT EXPENDITURE**

Project description	Donor	2014	2015
Line 1 : Integrated Capacity Development Strategy			
Training			
ATP 2013/2014 - 2014/2015 participants	Various	562 463	678 480
Ateliers de formation développ. des capacités en planification de l'édu. au Bénin	Germany	29 627	-
Education planners' training	Namibia	38 325	1 111
Simulation model workshop for secondary education in Sudan	UNESCO	10 907	-
Strengthening the education systems of Thailand and Vietnam	JP Morgan Chase Foundation	126 067	275 551
Reinforcing Institutional Capacity for Education Sector Planning in Asia 2013	JP Morgan Chase Foundation	29 288	7 539
External quality assurance in higher education: options for higher education managers	DAAD	10 818	39 035
ATP Interpreters fees	Various	120 977	56 589
Specialized Courses' Programme 2014	Various	20 231	-
<b>Sub-total</b>		<b>948 703</b>	<b>1 058 305</b>
Technical Cooperation			
Sustainable Capacity Development in Education in Afghanistan - I & II	Denmark	536 585	421 929
Institutional Twinning Support Programme	Cambodia	476 467	178 912
Reinforce MoES Institutional Cap. in Edu. Policy, Planning & Management (EPPM)	UNICEF	44 939	419 832
Analysis & strategy for conflict and disaster risk reduction for the Edu. sector in Mali	UNICEF	3 126	27 780
IIEP Support to State Plans Sudan	UNICEF	139 690	185 633
Capacity development programme on crisis-sensitive educational planning	UNICEF	50 020	86 696
Formulation of clear UNRWA norms and standards	UNRWA	5 125	24 214
2013 FITOCA Allocation	UNESCO	4 733	33 576
Strengthening MINEDUC Capacity in Educational Planning in Rwanda	Mott MacDonald	-	465 000
Development of the 2013-2017 Education Sector Medium-Term Strategy	European Commission	69 127	110 166
Reimbursable costs & other projects	Various	66 030	8 167
<b>Sub-total</b>		<b>1 395 842</b>	<b>1 961 905</b>
IIEP Buenos Aires			
Apoyo a los Municipios en Políticas Edu. De Primera Infancia	Argentina	24 193	-
Education Policy Planning Course for MoE Officials	Denmark	176 207	-
Complementary SITEAL 2013	OEI (Org. Estados Iberoamericanos)	3 866	161
Formación para equipos directivos/supervisores de las escuelas de la provincia Chubut	Fundacion Compromiso	8 349	-
Curso de Analisis de las Políticas Educativas	ANEP CODICEN	91 443	-
BA General Operating Expenses	Argentina	760 245	692 102
2013 Cooperation & technical assistance to the National Institute of teachers training	Argentina	-	2 951

**EXTRABUDGETARY PROJECT EXPENDITURE**

Project description	Donor	2014	2015
2013 Training & research programme within the National Reading Plan	Argentina	-	2 310
Implementation of the National Education Act	Argentina	62 767	24 019
Higher education policy planning and implementation	Argentina	151 606	21 720
Project of coop. & technical assist. to the National Institute of teachers training	Argentina	80 079	82 523
Training and research programme within the National Reading Plan	Argentina	421 469	40 425
Planning and implementation of HE policies	Argentina	385 020	14 780
Asistencia técnica para el diseño de est	Argentina	58 624	136 447
Training and research programme within the National Reading Plan	Argentina	31 251	87 769
Multinational project "Youth parliament of Mercosur"	Argentina	5 356	-
Technical support to inspector trainers, practice and evaluation community building	Angola	161 316	234 684
Sistema Nacional de Apoyo Y Seguimiento a la Gestion Educativa	Flemish	14 318	-
Bicentenary schools - 7th exercise	Asociacion Empresaria Argentina (AEA)	48 756	6 497
Improvement of HE in Argentina CONEAU	CONEAU	43 383	-
Creacion del Instituto Nacional Tec	Aerolineas Argentina S.A	30 988	-
Assist. técnica y formarcion - Certamen Soluciones para el Futuro de Samsung Argentina	Samsung Eletronics Argentina S.A.	86 239	-
Buenos Aires Programme Support Funds	Various	12 776	-
IBA Annual Regional course 2014	Various	22 977	-
<b>Sub-total</b>		<b>2 681 228</b>	<b>1 346 388</b>
<b>Total Integrated Capacity Development Strategy</b>		<b>5 025 773</b>	<b>4 366 598</b>
Line 2 : Knoledge Generation			
Foresight			
Education systems and strategies	Germany	-	14 786
IWGE	World Bank	1 346	1 150
IIEP Policy Forum on Youth October 2012	UNESCO	4 409	-
Policy Forum on youth engagement 2012	National University of Ireland	668	-
Engaging Youth in Planning Education for Youthful Development	Spencer Foundation	8 307	-
<b>Sub-total</b>		<b>14 730</b>	<b>15 936</b>
Reduced social inequalities, particularly gender inequality			
Sub-regional capacity building on research into Gender Equality in Learning Outcomes and Learning Environment in Kenya	UNICEF	36 500	57 255
<b>Sub-total</b>		<b>36 500</b>	<b>57 255</b>
Improved cognitive and non-cognitive learning outcomes			
SACMEQ IV Activity #22385	The Netherlands	362 565	251 676
New core indicators HIV - part II	UNESCO	3 480	-
Monitoring and Evaluating the Effectiveness of HIV/AIDS Prevention	UNESCO	46 538	85 205
Information exchange portal on Planning for improved learning	The William & Flora Hewlett Foundation	149 243	67 800

**EXTRABUDGETARY PROJECT EXPENDITURE**

Project description	Donor	2014	2015
P4L Portal - INTEL Foundation	INTEL Foundation	48 540	51 460
P4L Portal - MasterCard Foundation	MasterCard Foundation	30 024	19 977
P4L Portal - MacArthur Foundation	MacArthur Foundation	5 892	150 000
P4L Portal - AJWS	AJWS	82 695	92 305
<b>Sub-total</b>		<b>728 977</b>	<b>718 423</b>
<b>Governance and accountability</b>			
Partenariats public-privé en éducation	France	8 716	20 372
Edu. Public Expenditures Review in the UAE - Improving the Financial Information System	United Arab Emirates	6 710	47 620
Transfer school grants E. Asia/Pacific	UNICEF	53 859	26 151
Elaboration du Plan de Dév. de l'Education et l'Alphabétisation (PDDEA) au Chad	UNESCO	40 000	120 000
Education Financing - School Grants	Global Partnership for Education	83 460	83 599
Edu. financing-Dev. of methodologies to improve national reporting on financing flows	Global Partnership for Education	141 975	78 406
<b>Sub-total</b>		<b>342 674</b>	<b>376 148</b>
<b>Resilience of education systems</b>			
Education in Emergencies for Sustainable Development	UNESCO	4 981	-
Crisis-sensitive planning project	EAA Foundation	448 533	305 863
<b>Sub-total</b>		<b>453 514</b>	<b>305 863</b>
<b>IIEP Buenos Aires</b>			
Sistemas de Información sobre Primera Infancia en América Latina (SIPI)	UNICEF	11 543	34 930
Tic Mapping Project in Education Policies in Latin America	OEI (Org. Estados Iberoamericanos)	41 313	4 178
SITEAL 2014	OEI (Org. Estados Iberoamericanos)	80 248	-
2013 Information system for primary education in Latin America	Fundacion ARCOR	7 350	-
Violence in schools and monitoring of child rights in Paraguay	Plan Internacional INC	63 006	2 127
Las nuevas leyes de educación en America Latino y el Caribe: hacia la promoción de la educación como derecho humano fundamental	CLADE BRASIL	7 000	-
Barriers to free public education Chile	UNICEF	5 551	-
Inversión social en primera infancia	UNICEF	29 164	29 405
School grants research in Latin America	Global Partnership for Education	89 674	-
Evaluacion externa del Servicio Profesional Docente ciclo escolar 2014-2015	INEE	144 277	-
Las nuevas generaciones de mujeres rural	Argentina	128 088	10 441
Other projects	Various	-	271 139
<b>Sub-total</b>		<b>607 214</b>	<b>352 220</b>
<b>Total Knowledge Generation</b>		<b>2 183 609</b>	<b>1 825 845</b>
<b>Line 3 : Outreach &amp; Advocacy</b>			
<b>Institutional knowledge management</b>			
Publication de la version française de l'ouvrage Smaller, Quicker, Cheaper	Organization Internationale Franco	38 238	16 175
<b>Sub-total</b>		<b>38 238</b>	<b>16 175</b>
<b>Partnerships and cooperation</b>			
Training needs assessment of the UNICEF Pakistan Country Office Education Staff	UNICEF	10 959	5 383

**EXTRABUDGETARY PROJECT EXPENDITURE**

Project description	Donor	2014	2014
HIV and AIDS Education Clearinghouse	UNESCO	37 415	162 585
<b>Sub-total</b>		<b>48 374</b>	<b>167 968</b>
IIEP Buenos Aires			
Seminario Internacional en Educacion Sup.	Universidad de Guadalajara	70 793	2 260
Other projects	Various	-	31 611
<b>Sub-total</b>		<b>70 793</b>	<b>33 871</b>
<b>Total Outreach &amp; Advocacy</b>		<b>157 405</b>	<b>218 014</b>
Line 4.2 : Administration			
Building maintenance			
Improvement & Maintenance of IIEP building	France	226 105	126 103
<b>Sub-total</b>		<b>226 105</b>	<b>126 103</b>
Staff Service Account			
	Staff members	38	1 000
<b>Sub-total</b>		<b>38</b>	<b>1 000</b>
Administrative support funds			
Programme support Funds	Various projects	20 000	50 000
<b>Sub-total</b>		<b>20 000</b>	<b>50 000</b>
<b>Total Administration</b>		<b>246 143</b>	<b>177 103</b>
<b>TOTAL EXTRABUDGETARY PROJECT EXPENDITURE</b>		<b>7 612 930</b>	<b>6 587 560</b>
Programme Support Funds (Inter-fund elimination)		(2 415 340)	(2 818 813)
<b>TOTAL EXPENDITURE</b>		<b>5 197 590</b>	<b>3 768 747</b>

