



United Nations
Educational, Scientific and
Cultural Organization



International Institute
for Educational Planning

IIEP Basic texts



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IIEP Basic texts

The International Institute for Educational Planning (IIEP) came into being in April 1963 with a Resolution adopted by the General Conference of UNESCO at its 12th session.

The Basic Texts of IIEP, dating back to 1962, are to be found in various UNESCO and IIEP documents.

On the occasion of the Institute's 25th Anniversary, the Basic Texts were brought together in one volume, which was revised in 2014. This present volume contains the following parts:¹

- Part I: UNESCO General Conference resolutions establishing IIEP and approving or modifying its statutes
- Part II: The Statutes of IIEP
- Part III: The Rules of Procedure of the Governing Board of IIEP
- Part IV: The Financial Regulations of the Special Account of IIEP, the Special Account for the Promotion of Research and Training in Developing Countries, and the Stabilization Reserve Account

1. *Part V on The Financial Regulations of the Trust Fund for the Association for the Development of Education in Africa and Part VI on UNESCO General Conference Resolution laying down the Directives on UNESCO's Publication policy and its application, which is extended to IIEP by decision of the Executive Board of UNESCO* have been deleted from the present version of the Basic Texts. The texts of these two parts have been reproduced in *Annex III* for the sake of institutional memory.

Part I

UNESCO General Conference resolutions establishing IIEP and approving or modifying its statutes

1. Resolution 1.213 adopted at the 12th session (1962) establishing IIEP and approving its Statutes
2. Resolution 24 adopted at the 14th session (1966) modifying the Statutes
3. Resolution 13 adopted at the 15th session (1968) modifying the Statutes
4. Resolution 14 adopted at the 37th session (2013) modifying the Statutes

The text of each Resolution and appropriate annexes have been reproduced in *Annex I: GC Resolutions*.

Part II

Statutes of the International Institute for Educational Planning (Revision 3)

Article I. Establishment of the Institute

An International Institute for Educational Planning (hereinafter termed ‘the Institute’) is hereby established within the framework of the United Nations Educational, Scientific and Cultural Organization.

Article II. Aims and functions

1. The purpose of the Institute is to promote instruction and research on educational planning in relation to economic and social development.
2. To realize this purpose, the Institute will:
 - (a) provide instruction, by organizing inservice training courses, seminars and symposia, for senior civil servants, educational planners and economists or experts attached to institutions responsible for the promotion of social and economic development;
 - (b) endeavour to coordinate existing knowledge and experience gained on this subject, and to promote research into new concepts and methods of educational planning likely to further economic and social development.

Article III. Governing Board membership

1. The Institute shall be administered by a Governing Board (hereinafter called 'The Board'), consisting of twelve members chosen for their competence and sitting in a personal capacity. The members shall be designated or elected in the following way:
 - (a) One member designated for a period of three years by the Secretary General of the United Nations;
 - (b) One member designated for a period of three years by the President of the International Bank for Reconstruction and Development;
 - (c) One member designated, for a period of three years, in turn and in the following order by:
 - the Director General of the Food and Agriculture Organization of the United Nations,
 - the Director General of the World Health Organization,
 - the Director General of the International Labour Organization;
 - (d) One member appointed, for a period of three years, in turn and in the following order by the directors of the three regional institutes for economic planning established by:
 - the United Nations Economic Commission for Asia and the Far East,
 - the United Nations Economic Commission for Africa,
 - the United Nations Economic Commission for Latin America;
 - (e) Three educators recognized for their contribution in the field of human resource development;
 - (f) Four members elected from among educators, economists and other specialists, one of whom shall be from each of Latin America, Asia, Africa and the Arab States, who have made contributions in the field of human resource development;
 - (g) The members referred to in subparagraphs (e) and (f) shall be elected for a period of four years, in accordance with the provisions of paragraph 2 of the present Article. They shall be immediately

eligible for a second term but shall not serve consecutively for more than two terms;

- (h) A chairman elected from among educators, economists and other specialists of international repute in the field of human resource development. He shall hold office for five years, and shall be immediately eligible for a second term but shall not serve consecutively for more than two terms. If, however, the chairman is elected from among the members of the Board, his total period of consecutive service on the Board shall not exceed the maximum period during which he could have served consecutively as chairman and, if necessary, his term of office as chairman shall be reduced by the time required to implement this provision.
2. Subject to the provisions of paragraph 4 of the present Article, the members of the Board mentioned in subparagraphs (e), (f), and (h) shall be elected by the Board as a whole,
 3. The organizations and institutes mentioned in paragraph 1 above may be represented at the Board's sessions and participate in the Board's deliberations without the right to vote.

Transitional provisions

4. (a) The term of office of the members of the Board mentioned in subparagraphs (a), (b) and (c) of paragraph 1 of Article III of the Institute's Statutes, as adopted by the General Conference at its twelfth session, shall expire on the date of the entry into force of the present revised Statutes. Subsequently, the members mentioned in subparagraphs (a), (b), (c) and (d) of paragraph 1 of Article III of the present revised Statutes shall be designated in accordance with the provisions of the said subparagraphs.
- (b) The term of office of the members of the Board mentioned in subparagraphs (d), (e) and (f) of paragraph 1 of Article III of the Statutes of the Institute, as adopted by the General Conference at its twelfth session shall continue for the period stipulated in those Statutes. Subsequently the members mentioned in subparagraphs (e),

(f) and (h) of paragraph 1 of Article III of the present revised Statutes shall be elected in accordance with paragraph 2 of the said Article.

Article IV. Functions

1. The Board shall determine the general policy and the nature of the Institute's activities within the framework of the general policy of UNESCO, with due regard to the obligations resulting from the fact that the Institute has been established within the framework of UNESCO.
2. It shall decide how the funds available for the operation of the Institute are to be used, in accordance with the provisions of article VIII, and shall adopt the budget. The budget ceiling shall not exceed the total sum available, including contributions and subventions paid to the Institute under formal agreement for the relevant financial year.
3. The Board shall lay down the conditions for the admission of participants to the Institute's courses and meetings. It shall make whatever general arrangements it may deem necessary for the establishment and execution of the programme of the Institute.
4. The Board shall be consulted as to the appointment of the senior officials of the Institute and shall make recommendations to the Director-General of UNESCO as to the appointment of the Director.
5. The Board shall submit a report on the Institute's activities to each of the ordinary sessions of the General Conference of UNESCO.

Article V. Procedure

1. The Board shall meet in ordinary session once a year. It may meet in extraordinary session when convened by its Chairman, either on his own initiative or at the request of four of its members.
2. The Board shall adopt its own Rules of Procedure.
3. The Board shall set up an Executive Committee consisting of the Chairman of the Board and four members elected in accordance with the provisions of the Board's Rules of Procedure. Between the sessions

of the Board, the Executive Committee shall perform the functions assigned to it by the Board.

Article VI. The Director

1. The Director of the Institute shall be appointed by the Director-General of the United Nations Educational, Scientific and Cultural Organization in consultation with the Governing Board for a term of office of maximum six (6) years.
2. The Director shall be responsible for the administration of the Institute.
3. He shall prepare its draft programme of work and budget estimates and shall submit them to the Board for approval.
4. Subject to the latter's approval, he shall draw up detailed plans for teaching and research, and shall direct their execution.

Article VII. The Staff

1. The Director and members of the staff of the Institute shall be regarded as officials of UNESCO within the meaning of Article VI, Section 18 of the Convention on the Privileges and Immunities of the Specialized Agencies.
2. The working hours for specialized staff members of the Institute, and in particular its teaching staff, shall be so calculated as to enable them to devote sufficient time to a study of problems arising in the field of educational and economic planning.
3. Members of the Institute's specialized staff may be authorized, under conditions to be laid down by the Director, to take part in research and planning, or in surveys organized by other international institutions or by governments on questions which fall within the Institute's field of competence. In no case, however, may the loan of the services of a staff member of the Institute entail interruption or serious delay in the instruction provided by the Institute.

Article VIII. Finance

1. The funds set aside for the operation of the Institute shall consist of the annual allocation determined by the General Conference of the United Nations Educational, Scientific and Cultural Organization, of such subventions, gifts and bequests as are allocated to it by other United Nations agencies, governments, public or private organizations, associations or individuals, and of fees collected for special purposes.
2. Funds allocated for the operation of the Institute shall be paid into a special account to be set up by the Director-General of the United Nations Educational, Scientific and Cultural Organization, in accordance with the relevant provisions of the Organization's Financial Regulations. This special account shall be operated and the Institute's budget administered in accordance with the abovementioned provisions.
3. Upon termination of the life of the Institute its assets shall be vested in UNESCO.

Article IX. Transitional provisions

1. The Director-General of the United Nations Educational, Scientific and Cultural Organization shall make all necessary arrangements for the Institute's entry into operation and for the establishment of its Governing Board. For this purpose, pending the adoption of the Institute's first annual budget, the Director-General shall incur the necessary expenditure from funds voted by the General Conference.
2. Notwithstanding the provisions of articles IV and VI, the Director-General of the United Nations Educational, Scientific and Cultural Organization shall appoint the first Director and, in agreement with the latter, appoint the first senior officials of the Institute without consulting the Governing Board.

Part III

International Institute for Educational Planning Rules of Procedure of the Governing Board (Revision 6)

I. Sessions

Rule 1 – Frequency

Stat. V.1 The Board shall meet in ordinary session once a year.

Rule 2 – Date and place

The Board shall determine at each session the date and place of the next session. The date and place of a session may, in special circumstances, be changed by the Executive Committee.

Rule 3 – Extraordinary sessions

Stat. V.1 The Board may meet in extraordinary sessions when convened by its Chairman, either on his own initiative or at the request of four of its members.

Rule 4 – Notice of meeting

1. The Chairman, or the Secretary on his behalf, shall notify each member of the Board by mail, cable or telegram not less than thirty days in advance of the date, time and place of an ordinary session and,

if possible, not less than ten days in advance of the date, time and place of an extraordinary session.

Stat.III.3 2. The United Nations, the International Bank for Reconstruction and Development, the Food and Agriculture Organization of the United Nations, the World Health Organization, the International Labour Office and the regional Institutes for economic planning established by the United Nations Economic Commission for Asia and the Far East, the United Nations Economic Commission for Africa and the United Nations Economic Commission for Latin America shall be given timely notice of every session of the Board and shall be invited to send representatives to such sessions.

II. Agenda

Rule 5 – Agenda

The Chairman or Director shall send a provisional agenda with appropriate documents in advance of each Board session and when the session convenes the Board shall adopt its agenda.

III. Members and Deputies

Rule 6 – Term of office

- Stat.III.1(g)* 1. Elected members of the Board shall hold office for four years and shall be immediately eligible for a second term but shall not serve consecutively for more than two terms.
2. The term of office of each elected member of the Board shall begin at the close of the ordinary session at which he is elected and shall end at the close of the ordinary session for the year in which the term is to expire.

3. In the event of death or resignation of a designated member, the Executive Head of the Organization or Institute who designated them, shall be invited to designate another member for the remainder of the term.
4. In the event of death or resignation of an elected member, the Board shall elect a new member in accordance with the provisions of the Statutes.

Rule 7 – Resignation

Any member may resign at any time by giving written notice to the Chairman, to the Secretary or to the Board. The resignation shall take effect at the time specified therein; and unless otherwise specified therein, acceptance of the resignation shall not be necessary to make it effective.

Rule 8 – Vacancies

A vacancy on the Board shall be deemed to exist in the case of the expiration of a member's term or the death or resignation of any member. Vacancies resulting from the death or resignation of any elected member may be filled by a vote of the majority of the members who may be present at a session even if constituting less than a quorum.

Rule 9 – Elections

Elections to fill vacancies resulting from the death or resignation of an elected member shall be held at the first ordinary session following the vacancy or at an extraordinary session called for the purpose.

Rule 10 – Nominations

The Chairman shall notify the Nominating Committee and the other members of the Board of the vacancies which will require to be filled by election at the next ordinary session and shall invite nominations for such vacancies. The Nominating Committee shall consider all nominations and make its recommendation which shall be sent to all members of the Board. No other nominations shall be received at the session except with the unanimous consent of the members present. At the request of the Chairman, the Nominating Committee also shall make its recommendations concerning persons to be elected at any extraordinary session of the Board at which a vacancy is to be filled.

IV. Compensation

Rule 11 – Compensation

The Institute shall pay the actual transportation expenses of the members of the Board and of any person who has a right to attend meetings of the Board under paragraph 2 of Rule 21, to and from the place of meeting of the Board or of any of its committees and a subsistence allowance for each night which attendance at such meetings requires them to spend away from their normal place of residence.

V. Officers

Rule 12 – Election of Chairman

Stat.III.1(h) 1. The Chairman of the Board shall be elected from among educators, economists and other specialists of international repute in the field of human resource development. He shall hold office for five years and shall be immediately eligible for a second term but shall not serve consecutively for more than two terms.

Stat.III.1(h) 2. If, however, the Chairman is elected from among the members of the Board, his total period of consecutive service on the

Board shall not exceed the maximum period during which he could have served consecutively as Chairman and, if necessary, his term of office as Chairman shall be reduced by the time required to implement this provision.

VI. Executive and other Committees

Rule 13 – The Executive Committee

1. There shall be an Executive Committee, composed of the Chairman of the Board and four other members to be elected at each ordinary session from among the members of the Board.
2. The term of office of the elected members of the Executive Committee shall begin at the close of the ordinary session at which they are elected and shall end at the close of the following ordinary session.
3. A vacancy occurring among the elected members of the Executive Committee shall be filled by the remaining members of the Committee from among the members of the Board.
4. The Executive Committee shall, between the sessions of the Board, have all the powers and duties of the Board, except in such matters which the Board has, by resolution, expressly reserved.

Rule 14 – Procedure of the Executive Committee

1. The Chairman of the Board shall service as Chairman of the Executive Committee. The Committee shall make such rules and regulations as it may deem proper for the conduct of its business. Committee meetings shall be called by the Chairman at the request of any member, but the Committee shall be deemed to be in continuous session, and between called meetings, may act upon the vote of its members, taken by mail or telegram.
2. Three members of the Executive Committee shall constitute a quorum and the Committee may act only upon the affirmative vote of three of its members.

Rule 15 – Nominating Committee

1. There shall be a Nominating Committee composed of the Chairman of the Board, and of three other members to be elected at each ordinary session from among the members of the Board.
2. The term of office of the elected members of the Nominating Committee shall begin at the close of the ordinary session at which they are elected and shall end at the close of the following ordinary session.
3. A vacancy occurring among the elected members of the Nominating Committee shall be filled by the remaining members from among the members of the Board.
4. The functions of the Nominating Committee shall be those defined in Rule 10 of the present Rules of Procedure.

Rule 16 – Procedure of the Nominating Committee

The Chairman shall serve as the Chairman of the Nominating Committee. The Committee shall make such rules and regulations as it may deem proper for the conduct of its business.

Rule 17 – Other Committees

1. The Board shall appoint such other committees as the business of the Institute may require.
2. The Chairman of the Board shall be ex officio a member of all committees thus established.

VII. Director, Representative of the Director-General, and Secretary

Rule 18 – Director and Representative of the Director-General

1. The Director or his representative shall attend all meetings of the Board, of the Executive Committee and of the other Committees and may participate without the right to vote in the deliberations of these meetings.
2. Any other staff member of UNESCO who may be designated by the Director-General shall attend all meetings of the Board, of the Executive Committee and of the other Committees and may participate without the right to vote in the deliberations of these meetings.

Rule 19 – Secretary of the Board

1. The Director shall place at the disposal of the Board and of its committees a member of the staff of the Institute who shall act as Secretary of the Board and of its committees.
2. The Secretary shall:
 - (a) act as Secretary of the Board, the Executive Committee, the Nominating Committee and any other committees which the Board may establish, and shall prepare notices, draft resolutions, minutes, proceedings and other necessary records and documents;
 - (b) plan and coordinate administrative preparations for meetings of the Board;
 - (c) process votes of the Board without meetings; prepare proposals for such voting and reports of the Board on the result thereof;
 - (d) maintain current records and proceedings of the Board, the Executive Committee, the Nominating Committee and any other committees of the Board;

- (e) in general, perform all duties incident to the office of Secretary and such other duties as may from time to time be assigned to him by the Board or the Executive Committee.

VIII. Meetings

Rule 20 – Quorum

1. The presence of a majority of the members of the Board shall constitute a quorum for the transaction of business.
2. If there be no quorum as above defined, the Chairman may request the agreement of all members actually present temporarily to waive paragraph 1 of this Rule. In this event, all decisions taken by the Board shall only become definitive if they are confirmed by a majority of members either at a Board meeting where a quorum is present, or by a vote taken by correspondence in conformity with the provisions of Rule 22 of the Rules of Procedure.
3. Members present at a duly called or held meeting at which a quorum is present, may continue to transact business, notwithstanding the withdrawal of such number of members as to leave less than a quorum, subject to the agreement of all members actually present.

Rule 21 – Observers

- Stat.III.3* 1. The organizations and institutes mentioned in paragraph 1 of Article III of the Statutes may be represented at the Board's sessions and participate in the Board's deliberations without the right to vote.
2. The Board may, at its discretion, invite to attend its meetings and participate in its deliberations without the right to vote a representative of an international organization whose interests are connected with the field of activity of the Institute, in addition to the organizations and institutes mentioned in paragraph 1 of Article III of the Statutes.

IX. Voting

Rule 22 – Voting rights

1. Each member of the Board shall have one vote.
2. Voting rights may not be exercised by proxies.
3. Except as otherwise specifically provided, all matters before the Board shall be decided by a simple majority of the members present and voting. For the purposes of determining the majority, only members casting an affirmative or negative vote shall be counted as ‘present and voting’; members who abstain from voting shall be considered as not voting.

X. Special procedures

Rule 23 – Voting without meeting

Whenever, in the judgement of the Chairman, any action must be taken by the Board which should not be postponed until the next annual meeting and does not warrant the calling of a special meeting, the Chairman shall cause to be sent to each member entitled to vote, by any rapid means of communication, a motion embodying the proposed action with a request for a vote. Votes shall be cast during a period of thirty days after dispatch of the motion. At the expiration of that period, the results of the vote shall be recorded and all members shall be notified thereof. If replies are not received from a majority of members entitled to vote, the motion shall be considered lost.

XI. Amendments and suspension

Rule 24 – Amendment

These Rules of Procedure, except when they reproduce provisions of the Statutes, may be amended by the Board.

Rule 25 – Suspension

A rule of procedure may be suspended by a decision of the Board taken by a twothirds majority of the members present and voting.

Part IV

Financial Regulations and Rules of the IIEP Special Accounts

- I. Financial Regulations of the Special Account for the International Institute for Educational Planning.
- II. Financial Rules of the Special Account for the International Institute for Educational Planning.
- III. Financial Regulations of the Special Account for the promotion of Research and Training in Developing Countries.
- IV. Financial Regulations of the Stabilization Reserve Account.

International Institute for Educational Planning

I. Financial Regulations of the Special Account for the International Institute for Educational Planning²

Article 1. Creation of a Special Account

- 1.1 In accordance with Article 6, paragraphs 5 and 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the UNESCO International institute for Educational Planning (IIEP), hereafter referred to as “the Institute”.
- 1.2 The following regulations shall govern the operation of this Special Account.
- 1.3 The applicable accounting standards shall be the International Public Sector Accounting Standards (IPSAS).

Article 2. Financial period

- 2.1 The financial period shall begin on the first day of January and end on the thirty-first day of December each year.

Article 3. Revenue

- 3.1 As provided for in its Statutes, the revenue of the Institute shall consist of:

2. The Financial Rules and Regulations of IIEP were amended by the Governing Board on 2 December 2015 (Resolution 527). The original text adopted in 1963 has been reproduced the Annex II of this document.

- (a) a financial allocation determined by the General Conference;
 - (b) voluntary contributions from States, international agencies and organizations, as well as other entities allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and the Institute;
 - (c) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the policies, programmes and activities of UNESCO and the Institute;
 - (d) fees collected in respect of the execution of projects entrusted to the Institute, from the sale of publications, or from other particular activities; and
 - (e) Other/miscellaneous revenue.
- 3.2 The Director may accept revenue as set forth in Article 3.1 above on behalf of the Institute, provided that, in any case this would not involve the Institute in an additional financial liability.
- 3.3 The Director shall report to the Board on any subventions, contributions, grants, gifts or bequests accepted.

Article 4. Budget

- 4.1 The Director shall prepare, in a form to be determined by the Board, an annual programme and budget and shall submit it to the Board for approval.
- 4.2 The appropriations voted in the budget shall constitute an authorization to the Director to incur commitments and to make payments for the purposes for which the appropriations are voted and up to the amounts so voted.
- 4.3 The Director is authorized to transfer funds between activities under the same appropriation line. The Director may be authorized by the Board to transfer funds, when necessary, between appropriation lines within the limits established by the Appropriation Resolution voted by the Board and shall report to the Board on all such transfers.

- 4.4 The Director is required to maintain commitments and payments within the level of the actual resources that become available to the General Account mentioned in Article 5.1 below.
- 4.5 Appropriations shall be available for making commitments in the financial period to which they relate for delivery in that financial period or the subsequent calendar year in accordance with the Appropriation Resolution.
- 4.6 The Director shall make allotments and any modifications thereon, within the limits of the Appropriation Resolution, which shall be communicated, in writing, to the officials authorized to incur commitments and make payments.

Article 5. The General Account

- 5.1 There shall be established by the Institute a General Account, to which shall be credited the revenue of the Institute as described in Article 3 above and which will be used to finance the approved budget of the Institute.
- 5.2 The balance remaining in this General Account shall be carried forward from one financial period to the next.
- 5.3 The uses to which this balance may be put shall be determined by the Board.

Article 6. Trust Funds, Reserves and Special Accounts

- 6.1 The Director shall establish a Reserve Fund to cover end-of-service indemnities and other related liabilities; the Fund shall be reported annually to the Board at the time of the yearly budget approval.
- 6.2 Trust Funds, Subsidiary Special Accounts and any other Reserve Accounts may be established by the Director, who shall report thereon to the Board.
- 6.3 The Director may, when necessary, in connection with the purpose of a Trust Fund, Reserve or Subsidiary Special Account, prepare

special financial regulations to govern the operations of these funds or accounts and shall report thereon to the Board. Unless otherwise provided these funds and accounts shall be administered in accordance with these Financial Regulations.

Article 7. Internal Control

7.1 The Director shall:

- (a) Ensure that the Institute's detailed operating policies and procedures established in order to ensure effective financial administration, the exercise of economy and safeguard of the assets of the Institute are in compliance with UNESCO's financial rules and regulations;
- (b) Within his/her delegated financial authorities, designate the officers who may receive moneys, incur commitments and make payments on behalf of the Institute;
- (c) Maintain the Institute's internal control system to ensure the accomplishment of established objectives and goals for operations; the economical use of resources; the reliability and integrity of information; compliance with policies, plans, procedures, rules and regulations; and the safeguarding of assets.

7.2 No commitment shall be incurred until allotments or other appropriate authorizations have been made in writing under the authority of the Director.

Article 8. Accounts and Financial Statements

8.1. The Director shall maintain such accounting records as are necessary and shall submit in liaison with the UNESCO Chief Financial Officer (CFO) the following financial statements in accordance with IPSAS:

- (a) Statement of financial position;
- (b) Statement of financial performance;
- (c) Statement of changes in net assets/equity;

- (d) Cash-flow statement;
 - (e) Statement of comparison of budget and actual amounts for the reporting period;
 - (f) Notes, including a summary of significant accounting policies.
- 8.2 The Director shall also submit a Status of appropriations statement showing:
- (a) The original budget appropriations;
 - (b) The appropriations as modified by any transfers;
 - (c) Credits, if any, other than the appropriations voted by the Board;
 - (d) The amounts charged against those appropriations and/or other credits;
- 8.3 The Director shall also give such other information as may be appropriate to indicate the current financial position of the Institute.
- 8.4 The annual accounts of the Institute shall be presented in dollars of the United States of America or another functional currency as determined by the Director-General of UNESCO. Accounting records may, however, be kept in such currency or currencies as the Director of the Institute may deem necessary.
- 8.5 Appropriate separate accounts shall be maintained for all Trust Funds, Reserve and Subsidiary Special Accounts.

Article 9. External audit

- 9.1 The financial statements of the Institute, which constitute an integral part of the consolidated financial statements of UNESCO, together with any report of the External Auditor of UNESCO on the Institute, shall be submitted to the Board for approval.

Article 10. General provisions

- 10.1 Unless otherwise provided in these Regulations this Special Account shall be administered in accordance with the Financial Regulations of UNESCO.
- 10.2 The authority for the closure of operations of the Institute as a UNESCO Category 1 Institute rests with the General Conference of UNESCO.

International Institute for Educational Planning

II. Financial Rules

Article 1. Scope and Application

- 1.1 **Purpose:** The Financial Rules implement the provisions of the Financial Regulations of the UNESCO Special Account for the International Institute for Educational Planning and establish the financial procedures of the Institute.
- 1.2 **Applicability:** The Financial Rules are applicable to all offices and to all financial transactions of the Institute. The applicable accounting standards are the International Public Sector Accounting Standards (IPSAS), which were introduced at the Institute in 2010.
- 1.3 **Effective Date:** The Financial Rules become effective as from the date of issue. Amendments made by the Director become effective as from the date of issue.
- 1.4 **Interpretation:** In case of doubt as to the meaning of any of the Financial Rules, the Director shall rule thereon. In case an item is not foreseen under the Financial Regulations and the Financial Rules, the UNESCO Financial Regulations approved by the UNESCO General Conference and the UNESCO Financial Rules promulgated by the Director-General of UNESCO shall be applicable to the Institute.
- 1.5 **Accounting Records:** The accounting records of the Institute are fully integrated in UNESCO's FABS (Finance and Budget System), SAP (Systems, Applications and Products for data processing) and SISTER (System of Information on Strategies, Tasks, and the Evaluation of Results).

Article 2. Responsibility and Authorities

- 2.1 **Responsibility:** The Director, by virtue of the authority vested in him as the chief administrative officer of the Institute, is responsible to the Governing Board of the Institute, herein under called the Board, for the implementation of the Financial Rules.
- 2.2 **Delegation of Authority:** The Director may delegate, together with authorization for re-delegation, such of his powers as he deems necessary to secure effective administration of the Financial Regulations and the Financial Rules.

Article 3. Appropriations

- 3.1 The appropriations for the financial period shall be prepared by the Director.
- 3.2 The estimates shall cover income and expenditure for the financial period and shall be presented in current dollars of the United States of America.
- 3.3 The appropriations shall be divided into lines, and shall be accompanied by such information annexes and explanatory statements as may be requested by or on behalf of the Board, and such further annexes or statements as the Director may deem necessary and useful.
- 3.4 The appropriations voted by the Governing Board constitute authorization to the Director to request the issuance of allocations and allotments up to the amount of the approved appropriation.

Article 4. Allotment of Funds

- 4.1 The Director ensures that the yearly allocations and allotments are incorporated in the UNESCO financial information system.
- 4.2 The appropriations voted by the Board and the allotments issued thereafter shall constitute an authorization to the Director to incur commitments and make payments for the purposes for which the appropriations were voted and up to the amounts so voted.

- 4.3 The Director may approve subsequent changes of the allotments as necessary within an appropriation line.
- 4.4 Transfers between appropriation lines may be approved by the Director within the limitations set forth in the Appropriation Resolution.

Article 5. Commitments

- 5.1 Only those officials designated in writing by the Director and confirmed by the UNESCO Chief Financial Officer (hereafter referred to as the CFO) are authorized to incur commitments. The official is responsible to the Director for the commitment incurred.
- 5.2 Commitments may be incurred only if they comply with the Financial Regulations and the Financial Rules and any other applicable regulations or rules and if they are certified as being in accordance with the approved programme.
- 5.3 The Institute may be authorized to incur commitments under the Regular Budget of UNESCO, under any other UNESCO special account or under UNESCO's funds-in-trust arrangements and in those cases the Institute's officials shall apply the UNESCO Financial Regulations, or any other regulations applicable to the source of fund. All commitments incurred by the Institute shall be submitted to the prior review of the head of administration of the Institute.
- 5.4 The Director, upon the advice of the head of the administrative unit of the Institute may delegate to officers designated for this purpose and confirmed by the CFO, the authority to examine and approve commitments within limits approved.
- 5.5 The head of the administration of the Institute, or the officers designated for this purpose shall be responsible for examining the proposed commitments to ensure accountability and transparency and that:
 - (a) They are certified to be in accordance with the approved programme and the existing allotment;
 - (b) They conform to existing policies and procedures;

- (c) The contract is drawn up in such a manner as to form a sound financial transaction and the amount to be paid is reasonable; and,
 - (d) The interests of the Institute have been fully protected.
- 5.6 The appropriate UNESCO procedures applicable to each category of commitment shall be followed in every case.
- 5.7 Any official authorizing or incurring commitments shall be personally responsible for actions or decisions taken in disregard of these rules and for failure to follow the appropriate UNESCO procedure.
- 5.8 Commitments or reservations shall be recorded in the financial period in which they are incurred. Commitments or reservations unrealised at the end of the financial period shall be transferred, to the ensuing financial period. Expenditures shall be charged to the account of the relevant financial period.

Article 6. Expenses and Expenditure

- 6.1 Under the IPSAS accrual basis, applicable to the Institute, expenses which include, inter alia, employee benefits, consultants, grants and other transfers, supplies and consumables used, depreciation and amortization, material items and finance costs, are recognized when the transaction or event causing the expense occurs. It is distinct from expenditure, which are cash outlays either for capital expenses or for operating purposes.
- 6.2 Except where otherwise provided in these Financial Rules payment shall be made only for goods supplied or services rendered.
- 6.3 Payments shall not be effected until the appropriate officer and the supervisor have indicated through the UNESCO financial information system that:
- (a) the goods have been supplied or the services rendered in accordance with the terms of the contract;
 - (b) the amount to be paid is correct and that no previous payment has been made.
 - (c) the payments are properly chargeable against the accounts code indicated and the relevant commitment number.

- 6.4 All documentation for the Institute's financial transactions initiated at the Institute shall be retained in appropriate files as an integral part of the official accounts of the Institute; all documentation for the Institute's transactions initiated at UNESCO headquarters or in other UNESCO entities shall be retained at UNESCO or the other UNESCO entity.

Article 7. Advances

- 7.1 Travel expense advances may be made to officials to whom travel authorizations have been issued through the UNESCO financial information system. Such advances are to be used in accordance with the provisions of the relevant rules on official travel and must be accounted for when the travel is completed.
- 7.2 Salary advances may be made to staff members under the exceptional circumstances set forth in the Staff Rules of UNESCO.

Article 8. Management of Funds

- 8.1 The Institute's Bank Accounts for use by the Institute may be opened by the CFO at the request of the Director. Payments from these accounts shall be made, according to UNESCO's procedure, by bank transfers through the integrated UNESCO system. In exceptional circumstances payments may be made by cheque signed by two authorized officials, when the chief of the Institute's administration considers that this method is essential.
- 8.2 Each bank account shall be separated from all others within the UNESCO financial information system.

Article 9. Custody and investment of funds

- 9.1 All the funds of the Institute shall be deposited without delay with banks.
- 9.2 The Director may make such investments of moneys not needed for immediate requirements as he or she considers necessary, within the

framework of the policy implemented by the Chief financial officer with respect to the investments of the Organization.

- 9.3 The income earned on such investments shall be credited under the miscellaneous revenue of the Institute.

Article 10. Accounts

10.1 The Director shall maintain, through the UNESCO financial information system, such accounting records as are necessary and shall submit the following financial statements in accordance with IPSAS:

- (a) Statement of financial position;
- (b) Statement of financial performance;
- (c) Statement of changes in net assets/equity;
- (d) Cash-flow statement;
- (e) Statement of comparison of budget and actual amounts for the reporting period;
- (f) Notes, including a summary of significant accounting policies.

The Director shall also:

- (a) Submit a Status of appropriations statement showing:
 - (i) The original appropriations;
 - (ii) The appropriations as modified by any transfers;
 - (iii) Credits, if any, other than the appropriations approved by the Board;
 - (iv) The amounts charged against those appropriations and/or other credits; and
 - (b) Give such other information as may be appropriate to indicate the current financial position of the Institute.
- 10.2 The financial statements defined in Article 10.1 above shall constitute, at the end of each financial period, the final accounts of the Institute, and accompanied by notes comprising a summary of significant

accounting policies and other explanatory notes, as well as any other statements that may be required, shall be submitted by the Director and the CFO to the External Auditor as per the deadline established each year following the end of the period to which they relate.

Article 11. Property

- 11.1 The cost of all property acquired, other than real property, shall be charged as expenditure out of the budget for the year in which the obligation/reservation for it is incurred.
- 11.2 Surplus of such property shall be sold for a fair value, except when the exchange of such surplus property in partial payment for the new articles will afford an advantage to the Institute over the sale of surplus property and separate purchase of new articles.
- 11.3 The proceeds from the sale of such property shall be taken into account as revenue, except that when items are sold for replacement, the proceeds may be credited against the purchase price of the new article as a reduction of the expenditure if the purchase and sale occur in the same financial period.
- 11.4 Property records shall be maintained in accordance with IPSAS 17, of all real property, furniture and equipment, however acquired and from whatever source, containing full details.
- 11.5 A statement as at 31 December shall be handed to the External Auditor showing all real property, furniture and equipment belonging to the Institute.
- 11.6 Separate detailed inventories shall be maintained of all real property, furniture and equipment loaned to the Institute.

Article 12. External Audit

- 12.1 The External Auditor and his staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the External Auditor, necessary for the performance of the audit of the Institute. Information classified as privileged and which the Director (or his designated senior official) agrees is required by

the External Auditor for the purposes of the audit and information classified confidential shall be made available on application. The External Auditor and his staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The External Auditor may draw the attention of the Board to any denial of information classified as privileged which in his opinion was required for the purpose of the audit.

- 12.2 The Additional Terms of Reference Governing the Audit attached as Annex to the UNESCO Financial Regulations shall apply *mutatis mutandis* to the Institute.

International Institute for Educational Planning

III. Financial regulations of the special account for the promotion of research and training in developing countries³

1. In accordance with Resolution 169 adopted by the Governing Board of the International Institute for Educational Planning (the Institute) at its 23rd session (3–5 December 1984) and as empowered by Article 7.2 of the Financial Regulations, the Institute's Director has established as of 1 January 1985, a Special Account for the Promotion of Research and Training in Developing Countries the objective of which is to participate in or encourage research and training in developing countries in educational planning and administration.
2. The Special Account will be administered in accordance with the present Financial Regulations.
3. The resources of the Account shall consist of:
 - (i) transfers from the surplus, if any, of the Institute's Income, proposed by the Director in the yearly Draft Programme and Budget and approved by the Governing Board.
 - (ii) interest accruing from the investment of the Institute's Income, as recorded under the Miscellaneous Income of the preceding year, which shall be credited to the Special Account as soon as the Institute's accounts for the year have been finalized.
 - (iii) interest accruing from the investment of the unused balance of the Special Account.

3. This account was closed on 1 January 1994.

4. The Special Account shall be debited in respect of the sums earmarked for the financing of activities authorized by the Director, with a view to attaining the objectives set out in Article 1 above. The sums earmarked may be used to finance consultative services, training or staff time provided by the Institute, or contracts, or contributions for studies, surveys or publications.
5. The operations of the Special Account shall be the object of separate accounting and shall be included in the Financial Reports prepared in accordance with Article 10 of the Institute's Financial Rules.
6. Any unused balance of the Special Account at the end of the financial period shall be carried forward to the following financial period.
7. Any financial statement of the Special Account shall be presented for audit by the Auditors of UNESCO at the end of 1985 and every two years thereafter.
8. Except as provided in the above Regulations, the Special Account shall be administered in accordance with the financial Regulations of the Institute.

International Institute for Educational Planning

IV. Financial regulations of the Stabilization Reserve Account

1. In accordance with Resolution 251 adopted by the Executive Committee at its 28th Session in June 1993, and as empowered by Article 7.2 of the Financial Regulations, the Director has established, as of 1 July 1993, a Stabilization Reserve Account.
2. Unless otherwise stated in the text:
 - **Account** means the Stabilization Reserve Account established by the present Financial Regulations;
 - **Board** means the Governing Board of the Institute;
 - **Director** means the Director of the Institute;
 - **Executive Committee** means the Committee foreseen in Article V.3 of the Statutes of the Institute;
 - **Financial Period** means the period from 1 January to 31 December of each calendar year;
 - **Financial Regulations** means the Financial Regulations of the Special Account for the Institute;
 - **Financial Rules** means the Financial Rules of the Institute;
 - **Institute** means the International Institute for Educational Planning;
 - **Special Account** means the Special Account of the Institute set up by the Director-General of UNESCO.

3. The purpose of the Account is:
 - (a) to provide, through interest gained, resources which would enable the Institute to finance its yearly programme in a level compatible with the expectations of the Member States;
 - (b) to cover the payment of separation and other benefits of retiring or departing staff members of the Institute;
 - (c) to provide resources, from the accrued capital, in order to finance the Institute's yearly programme, should exceptional economic or financial conditions warrant it, on the understanding that these resources will be returned to the Account within a financial period not exceeding three years.
4. The Account shall be administered in accordance with the present Financial Regulations.
5. The resources of the Account shall consist of:
 - (a) an initial transfer, on 1 July 1993, of United States dollars 1,000,000 from the Special Account for the Promotion of Research and Training in Developing Countries;
 - (b) a transfer, on 1 January 1994, of the balance remaining in the Special Account for the Promotion of Research and Training in Developing Countries which shall cease to exist on 1 January 1994;
 - (c) as of 1 January 1994, a transfer at the beginning of each financial period of five per cent of the previous period's payroll of the Institute;
 - (d) transfers and donations of whatever nature made by countries, by organizations or foundations of an international, regional or national character, inter-governmental or non-governmental in nature, or by private institutions or persons;
 - (e) the interest gained from the investment of the balance of the Account;
 - (f) any other amount as decided by the Board on the proposal of the Director, or by the Director as the case may be.

6. The financing of activities authorized by the Director with a view to attaining the objectives set out in Article 3 above shall remain under the Special Account of the Institute to which the approved income from the Account shall also be transferred. The categories of expenditures financed from the Account's income shall be those decided from time to time by the Director and shall include staff costs, consultancies and other contractual services, travel and subsistence costs of staff and consultants, contractors, participants in meetings or conferences and the costs of services provided by the Institute.
7. The Director may delegate any or all of his duties and responsibilities concerning the financial administration of the Account to authorized staff of IIEP.
8. The operations of the Account shall be the object of separate accounting and shall be included in the Financial Reports prepared in accordance with Article 10 of the Institute's Financial Rules.
9. The unused balance of the Account at the end of the financial period shall be carried forward to the following financial period.
10. Any financial statement of the Account shall be presented for audit by the Auditors of UNESCO at the end of 1993 and at least every two years thereafter.
11. Except as provided in the above Regulations, the Account shall be administered in accordance with the Financial Regulations of the Institute.

Annexes

Annex 1

Resolutions adopted by the General Conference of
UNESCO modifying the Statutes

Annex 2

Original text of the Financial Rules and Regulations
adopted in 1963

Annex 3

Parts V and VI of the IIEP Basic Texts

Annex 1

Resolutions adopted by the General Conference of UNESCO modifying the Statutes

Resolution 1.213 adopted by the General Conference of UNESCO at its 12th Session (Paris, 1962)

Resolution 24 adopted by the General Conference of UNESCO at its 14th Session (Paris, 1966)

Resolution 13 adopted by the General Conference of UNESCO at its 15th Session (Paris, 1968)

Resolution 14 adopted at the General Conference of UNESCO at its 37th session (Paris, 2013) modifying the Statutes

Resolution 1.213

adopted by the General Conference of UNESCO
at its 12th Session (Paris, 1962)

1.213 The General Conference,

Noting that the importance of coordinating educational plans with overall national plans for social and economic development was stressed by the United Nations General Assembly (Resolution 1717 (XVI),

Noting also that the recent meetings of Ministers of Education of Africa (Paris, March 1962) and Asia (Tokyo, April 1962), and the Conference on Education and Economic and Social Development in Latin America (Santiago, Chile, March 1962), as well as the meeting of representatives of the Ministers of Education of the Arab States (Beirut, February 1960) have all emphasized the need for longterm educational planning as an essential means for promoting social and economic development,

Noting further Recommendation No. 54 of the XXVth International Conference on Public Education,

Considering the rapidly increasing demand from Member States for assistance in drawing up their national educational plans, in establishing planning offices and for training personnel,

Taking into account the demands for detailed educational planning required by the international and other financial agencies which are granting credits for educational development,

Realizing the severe worldwide shortage of personnel qualified in educational planning and the need for research into the basic problems involved in designing and implementing educational plans,

Taking into account the recommendations of the report of the Committee of Consultants of the International Institute for Educational Planning contained in document 12C/PRG/19, Annex I,

Recognizing the need of existing and proposed regional centres for assistance in developing their training programmes in educational planning, grounded in research,

Taking into account the importance of studying and disseminating the experience of all countries which are applying a system of educational planning,

Being informed of the results of the consultations between the Director General and the President of the International Bank for Reconstruction and Development and the responsible officers of other institutes interested in the training of personnel for educational planning,

Decides to establish in Paris an International Institute for Educational Planning in accordance with the Approved Statutes annexed to this resolution;

Authorizes the Director General:

- (a) To take such action as may be needed to ensure establishment of the Institute in accordance with the statutes, in consultation with the International Bank for Reconstruction and Development, the other organizations of the United Nations system, interested universities and foundations and other appropriate bodies; and
- (b) To accept on behalf of the Institute financial or other assistance from the interested appropriate international, regional or national organizations, governmental and nongovernmental, in conformity with UNESCO regulations and subject to the approval of the Governing Board of the Institute.

Statutes of the International Institute for Educational Planning⁴

Article III. Governing Board

1. The Institute shall be administered by a Governing Board (hereinafter called 'the Board'), consisting of:
 - (a) The Director-General of UNESCO or his representative, the Secretary-General of the United Nations or his representative, the President of the International Bank for Reconstruction and Development or his representative:
 - (b) The following persons, who shall hold office in turn for a period of three years in the following order:
 - the Director-General of the International Labour Office or his representative,
 - the Director-General of the United Nations Food and Agriculture Organization or his representative,
 - the Director-General of the World Health Organization or his representative; and
 - (c) The following persons, who shall hold office in turn for a period of three years in the following order:
 - the Directors of the three regional institutes for economic planning established by the United Nations Economic Commission for Latin America, the United Nations Economic Commission for Asia and the Far East and the United Nations Economic Commission for Africa, respectively.

4. Since the full Statutes appear in Part III, only Articles III, IV and paragraph 3 of Article V, modified by the General Conference at its 14th session in 1966, appear in this *Annex*.

The members referred to in subparagraphs (a), (b) and (c) of the present paragraph may appoint deputies who shall be empowered to represent them at meetings of the Board.

- (d) Two educators recognized for their contribution in the field of human resource development;
- (e) Three members elected from among educators, economists and other specialists, one of whom shall be from each of Latin America, Asia and Africa, who have made contributions in the field of human resource development.

The members referred to in subparagraphs (d) and (e) shall be elected for a period of four years, in accordance with the provisions of paragraph 2 of the present article. They shall be eligible for reelection.

- (f) A Chairman elected from among educators, economists and other specialists of international repute in the field of human resource development. He shall hold office for five years, and shall be eligible for reelection.

2. Should a seat on the Board fall vacant through expiry of a member's term of office or through death or resignation, the members of the Board mentioned in subparagraphs (d), (e) and (f) shall be elected by the Board as a whole. For the purpose of setting up the first Board, however, they shall be elected solely by the five members of the Board mentioned in subparagraphs (a), (b) and (c).
3. When the Directors General of the International Labour Office, the United Nations Food and Agriculture Organization and the World Health Organization and the Directors of the three regional institutes for economic planning are not exercising the functions referred to in subparagraphs (b) and (c), respectively, of paragraph 1, they shall be invited to appoint representatives who shall express their views and participate in the Board's deliberations without the right to vote.

Article IV. Functions

The Board shall determine the general policy and the nature of the Institute's activities.

It shall decide how the funds available for the operation of the Institute are to be used, in accordance with the provisions of Article VIII, and shall adopt the budget. The budget ceiling shall not exceed the total sum available, including contributions and subventions paid to the Institute under formal agreement for the relevant financial year.

The Board shall lay down conditions for the admission of participants to the Institute's courses and meetings. It shall make whatever general arrangements it may deem necessary for the administration of the Institute and for the general supervision of the activities of the Director.

The Board shall be consulted as to the appointment of the senior officials of the Institute and shall make recommendations to the DirectorGeneral of UNESCO as to the appointment of the Director.

The Board shall submit a report on the Institute's activities to each of the ordinary sessions of the General Conference of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

Article V. Procedure

3. The Board shall set up an Executive Committee consisting of its Chairman, the three members mentioned in Article III, paragraph 1 (a), and two members to be appointed in accordance with the provisions of the Rules of Procedure. Between the sessions of the Board, the Executive Committee shall perform the functions assigned to it by the Board.

Resolution 24

Adopted by the General Conference of UNESCO
at its 14th Session (Paris, 1966)

24. Revision of the Statutes of the International Institute for Educational Planning⁵

The General Conference,

Recalling Resolution 1.213 adopted at its twelfth session, by which it established an International Institute for Educational Planning and approved the Statutes of the Institute,

Having examined the proposed amendments to the Statutes of the Institute submitted by the DirectorGeneral in document 14C/40,

1. **Decides** to amend the Statutes of the International Institute for Educational Planning, with immediate effect as follows:

(A) Replace Article III⁶ by the following text:

5. Resolution adopted on the report of the Legal Committee, at the thirty-first Plenary meeting, 25 November 1966.

6. Since the full Statutes appear in Part III, only sub-paragraphs (e), (f) and (g) of paragraph 1 of Article III, modified by the General Conference at its 15th Session in 1968, appear in the Resolution.

Article III. Governing Board Membership

...

- (e) Two educators recognized for their contribution in the field of human resource development;
- (f) Three members elected from among educators, economists and other specialists, one of whom shall be from each of Latin America, Asia and Africa, who have made contributions in the field of human resource development.

The members referred to in subparagraphs (e) and (f) shall be elected for a period of four years, in accordance with the provisions of paragraph 2 of the present Article. They shall be eligible for reelection.

- (g) A chairman elected from among educators, economists and other specialists of international repute in the field of human resource development. He shall hold office for five years, and shall be eligible for reelection.

- (B) Replace Article IV⁷ by the following:

...

- (C) Replace the first sentence of paragraph 3 of Article V⁸ by the following:

...

2. **Requests** the Director-General to take all appropriate measures to enable the Institute to operate in accordance with the Statutes so amended.

7. For full text, see the full Statutes in *Part III*.

8. For full text, see the full Statutes in *Part III*.

Resolution 13

Adopted by the General Conference of UNESCO
at its 15th Session (Paris, 1968)

13. Amendment to the Statutes of the International Institute for Educational Planning⁹

The General Conference,

Considering that it is desirable to enlarge and further diversify the composition of the Governing Board of the International Institute for Educational Planning in order to ensure a wider geographical distribution in its membership and, in particular, that the membership of the Governing Board should include one elected member from each of the major developing regions,

Noting that the Governing Board and the Director-General concur with this view,

Decides, upon the recommendation of the Legal Committee to amend Article III, paragraph 1, of the Statutes of the International Institute for Educational Planning as follows:

Replace subparagraphs (e), (f) and (g) by the following text:¹⁰

9. Resolution adopted on the report of the Legal Committee at the thirty-eighth Plenary meeting, 16 November 1968.

10. Since the full Statutes appear in Part III, the text of the relevant revisions are omitted from the Resolution.

Resolution 14

Revision of statutes of education-related category 1 institutes

The General Conference,

Having considered document 37 C/52,

Taking note of 191 EX/Decision 17 (I) and 192 EX/Decision 14 (II) on this issue,

Bearing in mind the different challenges encountered by the seven education-related category 1 institutes,

Programme and Budget for 2014–2017

Recognizing the invaluable contribution of the education-related category 1 institutes to the achievement of UNESCO's priorities in education,

Acknowledging the efforts of both the Director-General and the category 1 institutes to further improve the latter's relevance and performance, and expressing its appreciation for the strong support and collaboration of the respective education-related category 1 institutes' governing bodies in this endeavour,

1. **Approves** the revisions to the statutes of the UNESCO education-related category 1 institutes as set out in the Annex to document 37 C/52, with the exception of those concerning the UNESCO International Institute for Higher Education in Latin America and the Caribbean (IESALC);
2. **Requests** the Director-General to transmit the revised statutes to the governing boards/council of the institutes concerned;
3. **Encourages** the Director-General to continue the Secretariat's efforts in supporting the work of the seven UNESCO education-related category 1 institutes, in close cooperation with

the respective governing boards/council, with due consideration to the autonomy and accountability of the institutes;

4. **Also requests** the Director-General to provide to the Executive Board at its 195th session an update on the management of the education-related category 1 institutes, with a view to transmitting to the General Conference at its 38th session the relevant comments of the Executive Board;
5. **Requests** the Executive Board to review at its 194th session, with regard to IESALC, the issues raised in document 37 C/52, and delegates to the Board the authority to take such decisions as it may deem appropriate.

Resolution

Adopted on the report of the ED Commission at the
16th plenary meeting, on 19 November 2013

By virtue of Resolution 14 of the 37th session of the General Conference:

Article VI.1: “The Director of the Institute shall be appointed by the Director-General of the United Nations Educational, Scientific and Cultural Organization on the recommendation of the Governing Board.”

Has been replaced by:

Article VI.1:¹¹ “The Director of the Institute shall be appointed by the Director-General of the United Nations Educational, Scientific and Cultural Organization on the recommendation of the Governing Board for a term of office of maximum six (6) years.”

A transitional provision was detailed in Article VI.bis:

“The current Director shall remain in the post until the expiry of his/her contract. After the entry into force of the amended Statutes, the Appointment of the Director shall be governed by the relevant provisions thereof, which shall also apply to the current Director, if reappointed.”

This transitional provision was automatically deleted after its implementation upon appointment of new Director on 23 July 2014.

11. This is the current version of the basic text as of 23.07.2014 and until further notice.

Annex 2

Financial Rules and Regulations of the Special Account for the International Institute for Educational Planning

The financial rules and regulations were amended on 2 December 2015 by the Resolution No 527 adopted by the IIEP Governing Board.

For the sake of institutional memory the original texts have been kept as an annex.

1. **Financial Regulations of the Special Account for the International Institute for Educational Planning**
2. **Financial Rules of the Special Account for the International Institute for Educational Planning**

1. Financial Regulations of the Special Account for the International Institute for Educational Planning

Article 1. Creation of a Special Account of UNESCO

- 1.1 In accordance with Financial Regulations 6.6 there is hereby created a Special Account for the International Institute for Educational Planning. The following regulation shall govern the operation of this Special Account.

Article 2. Financial period

- 2.1 The financial period shall begin on the first day of January and end on the thirty-first day of December each year.¹²

Article 3. Income

- 3.1 The income of the Institute shall consist of (a) such subventions, contributions, grants, gifts or bequests as may be allocated or offered to it by United Nations Agencies, Governments, public or private organizations, associations, foundations or individuals provided that the purposes for which they are made are consistent with the policies, aims and activities of the Institute; (b) fees collected for special purposes and (c) miscellaneous revenue.
- 3.2 The Director, acting under the authorization of the DirectorGeneral of UNESCO may accept income as set forth in Article 3.1 on behalf of the Institute, provided that, in any case which would involve the Institute in an additional liability, he shall obtain the prior approval of the Board or the Executive Committee.

12. Transitional provision: The first financial period shall begin on 1 July 1963 and end on 31 March 1964, and the second financial period shall begin on 1 April 1964 and end on 31 December 1964.

- 3.3 The Director shall report periodically to the Board upon the subventions, contributions, grants, gifts or bequests accepted.

Article 4. Budget

- 4.1 The Director shall prepare in a form to be determined from time to time by the Board or the Executive Committee an annual budget and shall present it to the Board for approval.
- 4.2 The appropriations voted in the budget shall constitute an authorization to the Director to incur obligations and to make expenditures for the purposes for which the appropriations are voted and up to the amounts so voted.
- 4.3 Appropriations shall remain available for obligation during the financial period to which they relate.
- 4.4 Appropriations shall remain available for two years following the end of the financial period to which they relate to the extent that they are required to discharge obligations for goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligations of the financial period.
- 4.5 The balance of the appropriations remaining unobligated at the close of a financial period shall revert to the General Account of the Institute.
- 4.6 At the end of the twoyear period provided for in regulation 4.4, the then remaining unspent balance of appropriations retained shall revert to the General Account of the Institute.

Article 5. The General Account

- 5.1 There shall be established a General Account to which shall be credited the income of the Institute as described in Article 3 of these Regulations and which will be used to finance the approved budget of the Institute.
- 5.2 The balance remaining of this General Account shall be carried forward from year to year.

- 5.3 The uses to which this account may be put shall be determined from time to time by the Board.

Article 6. Custody and Investment of Funds

- 6.1 All funds of the Institute shall be deposited from time to time with such banks or other depositories as the Board may select or approve or as may be selected by any officer or agent of the Institute to whom such power is delegated by the Board.
- 6.2 The Director may make such investments of monies not needed for immediate requirements as he considers necessary.
- 6.3 Income earned in such investments shall be credited to Miscellaneous Revenue.

Article 7. Trust Funds, Reserves and Special Accounts

- 7.1 Trust Funds, Reserves and Special Accounts may be established by the Director and shall be reported to the Board.
- 7.2 The Director may when necessary in connection with the purpose of a Trust Fund, Reserve or Special Account prepare special financial regulations to govern the operations of these funds or accounts and shall report thereon to the Board. Unless otherwise provided these funds and accounts shall be administered in accordance with these regulations.

Article 8. Internal Control

- 8.1 The Director shall:
- (a) Establish detailed financial rules and procedures in order to ensure effective financial administration and economy.
 - (b) Cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received, and that payment has not previously been made.

- (c) Designate the officers who may receive monies, incur obligations and make payments on behalf of the Institute.
 - (d) Maintain an internal financial control which shall provide for an effective current examination and for review of financial transactions in order to ensure:
 - (i) the regularity of the receipt, custody and disposal of all funds and other financial resources of the Institute;
 - (ii) the conformity of obligations and expenditures which may be determined from time to time by the Board, or with the purposes and rules relating to Trust Funds and Special Accounts;
 - (iii) the economic use of the resources of the Institute.
- 8.2 No obligations shall be incurred until allotments or other appropriate authorizations have been made in writing under the authority of the Director.
- 8.3 The Director may make such exgratis payments as he deems to be necessary in the interests of the Organization, provided that a statement of such payments shall be submitted to the Board with the annual accounts.
- 8.4 The Director may, after full investigation, authorize the writingoff of losses of cash, stores and other assets, provided that a statement of all such amounts written off shall be submitted to the Auditors with the annual accounts.

Article 9. The Accounts

- 9.1 The Director shall maintain such accounting records as are necessary and shall submit annual accounts showing, for the financial period to which they relate:
- (a) the income and expenditure of all funds;
 - (b) the budgetary situation including:
 - (i) original appropriations;
 - (ii) the appropriations as modified by any transfers or additional appropriations;
 - (iii) the amounts charged against these appropriations;

(c) the assets and liabilities of the Institute.

He shall also give such other information as may be appropriate to indicate the current financial position of the Institute.

- 9.2 The annual accounts of the Institute shall be presented in dollars of the United States of America. Accounting records may, however, be kept in such currency or currencies as the Director may deem necessary.
- 9.3 Appropriate separate accounts shall be maintained for all Trust Funds, Reserve and Special Accounts.

Article 10. External Audit

- 10.1 The report of the External Auditor of UNESCO shall be submitted to the Board of the Institute.

2. Financial Rules

Article 1. Scope and Application

- 1.1 Purpose: The Financial Rules implement the provisions of the Financial Regulations of the UNESCO Special Account for the International Institute for Educational Planning and establish the financial procedures of the Institute.
- 1.2 Applicability: The Financial Rules are applicable to all offices and to all financial transactions of the Institute.
- 1.3 Effective Date: The Financial Rules become effective as from the date of issue. Amendments made by the Director become effective as from the date of issue.
- 1.4 Interpretation: In case of doubt as to the meaning of any of the Financial Rules, the Director shall rule thereon.

Article 2. Responsibility and Authorities

- 2.1 Responsibility: The Director, by virtue of the authority vested in him as the chief administrative officer of the Institute, is responsible to the Governing Board for the implementation of the Financial Rules.
- 2.2 Delegation of Authority: The Director may delegate, together with authorization for redelegation, such of his powers as he deems necessary to secure effective administration of these Rules.

Article 3. Appropriations

- 3.1 The appropriations voted by the Governing Board constitute authorization to the Director to issue allotments up to the amount of the approved appropriation.

Article 4. Allotment of Funds

- 4.1 The Director notifies the Comptroller of UNESCO (hereinafter called ‘the Comptroller’), in writing, of the allotments made by him, in accordance with the approved programme, of funds available from the appropriation voted by the Governing Board.
- 4.2 Subject to the provisions hereafter the Director may incur obligations for the purpose covered by the allotments up to the amount so allotted.
- 4.3 The Director may make subsequent changes of the allotments as necessary within an appropriation line.
- 4.4 Transfers between appropriation lines may be made by the Director within the limitations set forth in the Appropriation Resolutions.

Article 5. Obligations

- 5.1 Only those officials designated in writing by the Director are authorized to incur obligations. Every person incurring an obligation is responsible to the Director for the obligation incurred.
- 5.2 Obligations may be incurred only if they comply with the Financial Regulations and Rules and any other applicable regulations or rules and if they are certified as being in accordance with the approved programme.
- 5.3 Except as provided in Rules 5.4, 5.5, 5.6 and 5.9, all proposed obligations shall be submitted to the prior approval of the Comptroller.
- 5.4 The Comptroller may delegate to officers designated for this purpose the authority to examine and approve obligations within limits approved from time to time by the Director.
- 5.5 The Comptroller or the officers designated for this purpose shall be responsible for examining the proposed obligations to ensure that:
 - (a) They are certified to be in accordance with the approved programme;
 - (b) Funds are available under the particular code;
 - (c) The terms and currency of payment are acceptable;

- (d) They are in accordance with the Financial Regulations and Rules, the Staff Regulations of UNESCO and the Staff Rules applicable to the Institute;
 - (e) They conform to existing policies and procedures;
 - (f) The amount to be paid is reasonable;
 - (g) The contract is drawn up in such a manner as to form a sound financial transaction;
 - (h) The interests of the Institute have been fully protected.
- 5.6 The Comptroller, or the officer designated for this purpose, after examining each proposed obligation shall signify his approval in writing on each obligation document. Should the Comptroller feel for any reason that approval of a proposed obligation should be withheld, such proposed obligation shall be referred to the Director, who shall, in writing, direct the action to be taken. Revisions to an obligation shall require the same treatment as the original obligation.
- 5.7 The appropriate internal procedures applicable to each category of obligation shall be followed in every case.
- 5.8 Any official authorizing or incurring obligations shall be personally responsible for actions or decisions taken in disregard of these rules and for failure to follow the appropriate procedure.
- 5.9 The prior approval of the Comptroller shall not be required for obligations or expenditures incurred by engaging staff members. The control over this is exercised by the Director within policies established by the Governing Board and the Executive Committee. The Comptroller shall be notified by the Director of increases or decreased in authorized numbers and annual salaries authorized by him in order that the Comptroller may give effect to such changes in establishing the payroll.

Article 6. Control of Expenditure

- 6.1 Except where otherwise provided in these Rules payment shall be made only for goods supplied or services rendered.

- 6.2 Payments shall not be effected unless the request and supporting documents give the accounts code to be charged and are certified by the appropriate officers to indicate:
- (a) that the goods have been supplied or the services rendered in accordance with the terms of the contract;
 - (b) that the amount to be paid is correct and in accordance with the terms of payment;
 - (c) that payment has not previously been made.
- 6.3 The Comptroller, or officer designated for this purpose, shall be responsible for ensuring that all proposed payments are properly chargeable against the accounts code indicated and, when applicable, against the approved obligation document.
- 6.4 Should the Comptroller feel for any reason that payment of any claim should be withheld, such claim shall be referred to the Director, who shall, in writing, direct the action to be taken.
- 6.5 Payment vouchers and all supporting documents shall be retained in appropriate files as an integral part of the official accounts of the Institute.

Article 7. Imprest Cash

- 7.1 Imprest cash advances of an amount to be fixed in each case shall be made where necessary to officials designated by the Comptroller.
- 7.2 Officials to whom an imprest cash advance is issued shall be responsible for the advance and must at any time be in a position to account for it.
- 7.3 Imprest cash advances may be replenished at the request of the imprest holder on presentation to the Comptroller of expenditure statements and supporting vouchers. These statements and vouchers shall be drawn up in the form prescribed by the Comptroller.

Article 8. Advances

- 8.1 Travel expense advances may be made to officials to whom travel authorizations have been issued. Such advances are to be used in

accordance with the provisions of the relevant Rules and Regulations and must be accounted for when the travel is completed.

- 8.2 Salary advances may be made to staff members under the exceptional circumstances set forth in the Staff Rules of UNESCO.

Article 9. Management of Funds

- 9.1 The Comptroller is responsible for the management, receipt and disbursement of all funds of the Institute.
- 9.2 Subject to the provision of Article 6.1 of the Financial Regulations, the funds of the Institute shall be deposited in banks or institutions designated by the Director.
- 9.3 Imprest Bank Accounts for direct use by the Institute may be opened by the Comptroller at the request of the Director. Cheques drawn on such accounts shall be signed in accordance with instructions issued by the Comptroller, one signature being sufficient if deemed adequate by the Comptroller.
- 9.4 The Comptroller shall administer all banking accounts operated by the Institute including those opened for Trust or other special purposes, maintaining separate accounts for each bank or cash account in which all receipts and payments shall be entered in chronological order. Receipts and payments will be supported by either receipt or payment vouchers drawn up a priori by the appropriate official in the Institute or by the Comptroller.
- 9.5 Cheques drawn and transfer orders made on all such accounts except Imprest Accounts shall be signed by two persons, one from each of the panels of signatories which shall be designated by the Comptroller.

Article 10. Accounts

- 10.1 The Comptroller is responsible for establishing and maintaining all official accounting records of the Institute with the exception of records of budget appropriations and allotments which are maintained in the Institute in accordance with Financial Rule 10.7.

- 10.2 (a) Apart from the employment of staff under the authorization of the Director and consequent commitments under the Staff Regulations of UNESCO and the Staff Rules applicable to the Institute, no obligation shall be incurred exceeding an amount determined by the Director, from time to time, unless credits have been reserved in the accounts to cover such obligations.
- (b) At the end of a financial period the accounts shall be adjusted to take into account all unliquidated commitments during that financial period for which credits have not previously been reserved.
- 10.3 Obligations shall be recorded in the accounts of the financial period in which they are incurred. Receipts shall be credited to the account of the financial period to which they relate.
- 10.4 Expenditures shall be charged to the account of the financial period to which they relate, subject to the provisions of Financial Regulation 4.4.
- 10.5 The accounting records shall comprise:
- (a) Subventions, contributions, grants, fees, honoraria, gifts or bequests both received and unpaid;
 - (b) General accounts including all subsidiary records;
 - (c) Budget accounts showing allotments, obligations and expenditures in accordance with Financial Rule 10.8;
 - (d) Treasury accounts showing all receipts and disbursements and records of investments;
 - (e) Such other accounts as are necessary to prepare periodic statements showing the financial situation of the Institute;
 - (f) The accounts relating to the Trust Funds, Reserves and Special Accounts.
- 10.6 All accounting records shall be supported by documentation to be retained in appropriate files.
- 10.7 Budget Accounts: The Director shall maintain records showing:
- (a) The appropriations voted by the Governing Board and the adjustments made subsequently in these appropriations;
 - (b) The total allotments made against such appropriations;
 - (c) The unallotted balance of the appropriations.

10.8 The Comptroller will maintain allotment accounts showing:

- (a) The original allotments and any adjustments;
- (b) The amount of obligations incurred and obligations liquidated;
- (c) The amount of expenditures;
- (d) The unobligated balance of allotments.

10.9 Obligations and expenditures shall be recorded in the accounts in accordance with the system of allotment symbols established by UNESCO.

10.10 The Comptroller shall furnish:

- (a) Monthly statements showing the budgetary situation on all allotment codes;
- (b) Such other periodic financial statements required by the Financial Regulations;
- (c) Financial statements required by the Director, the Executive Committee or the Governing Board;
- (d) The annual statement of accounts of all funds.

10.11 The annual statements of accounts shall be approved by the Director and submitted to the External Auditors not later than 31 March of the following year.

Article 11. Property

11.1 The cost of all property acquired, other than real property, shall be charged as an expenditure out of the budget for the year in which the obligation for its acquirement is incurred.

11.2 Surplus of such property shall be sold for the best possible return to the Institute except when the exchange of such surplus property in partial payment for the new articles will afford an advantage to the Institute over the sale of surplus property and separate purchase of new articles.

11.3 The proceeds from the sale of such property shall be taken into account as miscellaneous income, except that when items are sold for replacement, the proceeds may be credited against the purchase price

of the new article as a reduction of the expenditure if the purchase and sale are effected in the same financial period.

- 11.4 Property records shall be maintained of all real property, furniture and equipment, however acquired and from whatever source, containing full details.
- 11.5 A statement as at 31 December shall be handed to the External Auditor showing all real property, furniture and equipment belonging to the Institute.
- 11.6 Separate detailed inventories shall be maintained of all real property, furniture and equipment loaned to the Institute.

Article 12. External Audit

- 12.1 The Director and the Comptroller shall arrange for the External Auditor to have access at all convenient times during the year to all accounting records and information relevant thereto which he may require. Requests for information classified as confidential shall be made to the Director and, in making his report, direct quotations from such documents shall be avoided by the External Auditor.

Annex 3

Parts V and VI of the IIEP Basic texts

The following parts have been deleted as they became null and void over the years.

For the sake of institutional memory they have been kept as an annex.

- 1. Financial Regulations of the Trust Fund for the Association for the Development of Education in Africa (ADEA)**
- 2. UNESCO General Conference Resolution concerning the Publications Policy of UNESCO**

Part V

International Institute for Educational Planning

Financial Regulations of the Trust Fund for the Association for the Development of Education in Africa (ADEA)

1. In accordance with Resolutions 238, 273 and 298 adopted by the Governing Board of the International Institute for Educational Planning at its 30th Session in December 1991, the Executive Committee at its 29th Session in June 1995 and the Governing Board at its 35th Session in December 1996, and as empowered by Article 7.2 of the Financial Regulations, the Director of the Institute has established, as of 1 October 1991, a Trust Fund for the ADEA, the regulations of which have been modified as of 6 November 1996.

2. Unless otherwise stated in the text:

ADEA means the Association for the Development of Education in Africa;

Director means the Director of the Institute;

Institute means the International Institute for Educational Planning established by UNESCO;

Trust Fund means the Trust Fund for the ADEA established with the present Financial Regulations.

3. The ADEA, whose purpose is to strengthen the capacity of African Governments and other members of the African education community to achieve lasting improvements of education in Africa, pursues the following three primary objectives:
 - (a) to assist ministries of education in sub-Saharan Africa to profit from each others' knowledge and experience;
 - (b) to foster greater collaboration among all members at both the international level and in individual countries;

- (c) to develop and test creative responses to the problems of education in the region.
4. The Trust Fund will be administered in accordance with the present Financial Regulations.
 5. The resources of the Account shall consist of:
 - (a) an initial transfer of the balance of the account of the ADEA from the World Bank;
 - (b) transfers of whatever nature made by donors of an international, regional or national character, inter-governmental or non-governmental or nongovernmental in nature;
 - (c) an annual grant of unrestricted funds from all funding agencies members of the ADEA;
 - (d) any other amount as authorized by the Director.
 6. The Trust Fund shall be debited in respect of the sums earmarked for the financing of activities authorized by the Director, with a view to attaining the objectives set out in Article 3 above. The categories of expenditure shall be those decided from time to time by the Director and shall include staff costs, consultancy and other contractual services, travel and subsistence costs of staff, consultants, contractors or participants in meetings or conferences and the costs of services provided by the Institute.
 7. The Director may delegate any or all of his duties and responsibilities concerning the financial administration of the Trust Fund to the staff of IIEP; he may also delegate programme responsibilities to staff or consultants nominated by him.
 8. The operations of the Trust Fund shall be the object of separate accounting and shall be included in the Financial Reports prepared in accordance with Article 10 of the Institute's Financial Rules.
 9. Any unused balance of the Trust Fund at the end of the financial period shall be carried forward to the following financial period.
 10. Any financial statement of the Trust Fund shall be presented for audit by the Auditors of UNESCO at the end of the financial period.

11. Except as provided in the above Regulations, the Trust Fund shall be administered in accordance with the Financial Regulations of the Institute.
12. Upon the dissolution of the ADEA, the balance of the resources of the Trust Fund will be used to liquidate all outstanding obligations to suppliers and contractors, and to cover separation costs for Secretariat Staff. After meeting all such obligations, the remaining resources will be either (a) returned to those contributing members in the pro rata proportion in which the most recent contributions were made; or (b) donated to a non-profit foundation working on education in Africa.

Part VI

UNESCO General Conference Resolution concerning the Publications Policy of UNESCO¹³

Resolution 6.51 adopted at the 19th session (1976) laying down the Directives on UNESCO's Publications policy

Resolution

Adopted by the General Conference of UNESCO at its
19th Session (Nairobi, 1976)

6.51 The General Conference,

Having examined document 19C/41,

Noting that the publications policy of the Organization is based on various resolutions of the General Conference and decisions of the Executive Board, in particular resolution 7.1 adopted by the General Conference at its eighteenth session,

Taking into account experience gained through the application of these resolutions and decisions, which has been described in the summary report on the application of publications policy contained in document 19C/41,

13. Applied to IIEP by the following decision of UNESCO's Executive Board taken at its 70th session (April-May 1965):

5.27: «The Executive Board,

1. Having examined document 70 EX/25, dealing with the publications of the International Institute for Educational Planning and the directives concerning the content of UNESCO's publications, as set forth in Resolution 4.11 adopted by the General Conference at its thirteenth session;
2. Is of the opinion that there is no need for an exemption of the Institute's publications programme from the directives of the General Conference.»

Considering the need to bring up to date, to adapt to development in publishing techniques, and to incorporate and synthesize these different texts in a single document which will, as from the present session supersede previous resolutions and decisions,

1. **Adopts** the annexed Directives on UNESCO's Publications policy;
2. **Invites** the DirectorGeneral to take appropriate steps to apply these Directives.

Annex

Directives on UNESCO's Publications Policy

1. In publishing books, periodicals or any other material, UNESCO's aims are:
 - (a) to disseminate information as to its aims and activities;
 - (b) to facilitate the exchange of information between specialists;
 - (c) to make known to those concerned, by the most appropriate means, the results of studies or investigations undertaken by the Organization;
 - (d) to publish and distribute manuscripts commissioned by the Secretariat and intended for a nonspecialist public, on important topical themes connected with UNESCO's activities.
2. To achieve these aims, UNESCO may also:
 - (a) act as a literacy agent with responsibility for disseminating the intellectual property in its possession by the transfer of rights to public or private bodies and entities concerned with the publication of books or periodicals and with the dissemination of information and knowledge through any other form of graphic expression;
 - (b) provide assistance, in the form of services or subventions, for works published by individuals or organizations outside UNESCO which can be held to assist in the implementation of the Organization's publications programme;
 - (c) study and consider the production of all other types of publication, existing or likely to be introduced, apart from printed matter.
3. Publications should serve the purposes of the Organization as defined in the Constitution and especially in its Preamble, particularly the promotion of international peace and the common welfare of mankind and the strengthening of friendship and understanding among peoples. Their content should be determined mainly by the programme adopted by the General Conference and the major themes selected by it.

4. UNESCO's publications fall into the following categories:
 - (a) information material;
 - (b) specialized studies;
 - (c) studies on particular topics for the general public;
 - (d) books on general subjects for the general public;
 - (e) works of reference;
 - (f) scientific maps;
 - (g) specialized periodicals;
 - (h) periodicals for the general public.
5. The dynamic nature of the Organization, the intensification of scientific progress in an era of constant change, and the need for flexibility in disseminating information throughout the world as rapidly, efficiently and economically as possible – all these suggest that consideration will have to be given to the use of other forms of publication and graphic media in the near future. One of UNESCO's duties is to observe attentively the use of innovative and economically viable methods of disseminating information and the findings of research in education, science and culture, and where necessary, to contribute, through its experience, to the use of such methods.
6. When a work is proposed for publication, care should be taken, in view of the production techniques to be used and the final result aimed at, to ascertain that it is the most suitable and the most effective instrument for serving the Organization's purposes and that it meets a public need.
7. Before deciding to undertake a publication, it should be established that it could not be produced more appropriately and with equal or greater efficiency by a Member State, a nongovernmental organization or a private publisher and that it does not duplicate some other work already published outside UNESCO.
8. Care should be taken that the content of UNESCO's publications covers the greatest possible number of countries and cultures. The publication of monographs either on the way in which a country has solved certain problems or on local situations may be justified when the subject dealt with has a direct bearing on the implementation of certain programmes

approved by the General Conference and when such monographs are part of a specific plan drawn up by the Secretariat and are published in an established series.

9. Publications should be based on the principle of mutual respect between Member States and between the Organization and Member States. They should in no way impair the spirit of international understanding and cooperation or run counter to decisions adopted by UNESCO or any other organization of the United Nations system.
10. Every publication, except those which express the official views of the Organization, should contain an appropriate prefatory statement setting forth the reasons why the Organization decided to produce that publication and disclaiming responsibility on the part of the Organization for the views expressed by the author, the facts stated or the opinions voiced with regard to those facts.
11. Authors of original texts of works should be selected on as broad a basis as possible. They should be representative of all the geographical and cultural regions and all the social systems of the world, including countries which have recently achieved independence.
12. The Organization's official information material may be published in the official languages, either in separate versions or in a multilingual version. Publications to be distributed through the usual channels for distribution and sale, either directly or in cooperation with private publishers, should be issued in English, French and Spanish, depending on their content and the needs of the public for which they are intended. Technical studies should be carried out in order to find ways of cutting production costs for all the language versions of certain publications, particularly periodicals.
13. UNESCO, cooperating with public or private bodies responsible for the translation and production of its publications and answerable for their accuracy, should make every effort to encourage the publication of works in lesserknown languages or in countries which require considerable assistance in the form of training manuals or research material.

14. Assistance under the Participation Programme should be given first and foremost to developing countries and, in addition to the granting of funds, should include such technical assistance as is necessary for translation, production and distribution.
15. The transfer of copyright to outside publishers can considerably increase the distribution of UNESCO publications throughout the world. The greatest facilities for the transfer of copyright should be granted to publishers in developing countries and to nonprofitmaking institutions, and also in the case of languages in which few works are published.
16. UNESCO's publications should be brought out solely under the Organization's imprint or, in the case of a contractual arrangement with an outside publisher, under the imprint of that publisher, due mention being made of UNESCO's role in and contribution to the preparation of the book and of the Organization's copyright.
17. In publications prepared by the Secretariat, no mention should be made of a programme unit or staff member as authors of such publications, except in such cases as are set out by the Director-General.
18. The books and periodicals which UNESCO intends to publish during a budgetary period should be listed in the Draft Publications Plan (Appendix I to the C/5 document). Before submission to the General Conference, the Draft Publications Plan should be examined by the Publications Board and approved by the Director-General.
19. The Organization should conform to the general rules of book production and distribution and to the necessity to adapt this policy to the needs of Member States, particularly those with the greatest cultural, educational and scientific needs.
20. The success of the publishing programme depends on financial support from the Publications Fund, the aims of which are to ensure and encourage the promotion and distribution of UNESCO's books on the broadest possible basis. From the economic viewpoint, the publications policy is not determined by the profit motive, but the principle of selffinancing must be constantly borne in mind, as evidence of good management and an indication that books are being distributed as widely as possible. The results, of course, must not be assessed

in monetary terms alone, but also in terms of the effectiveness of the publications in helping to attain the Organization's principal objectives.

21. In carrying out its publications programme, the Secretariat should cooperate closely in all Member States with the National Commissions, intergovernmental and non-governmental organizations, specialist professional associations active in the field of UNESCO's competence and organizations representing the book publishing and distribution industries.